I 29.104/2:St 2

U.S. Department
of the Interior

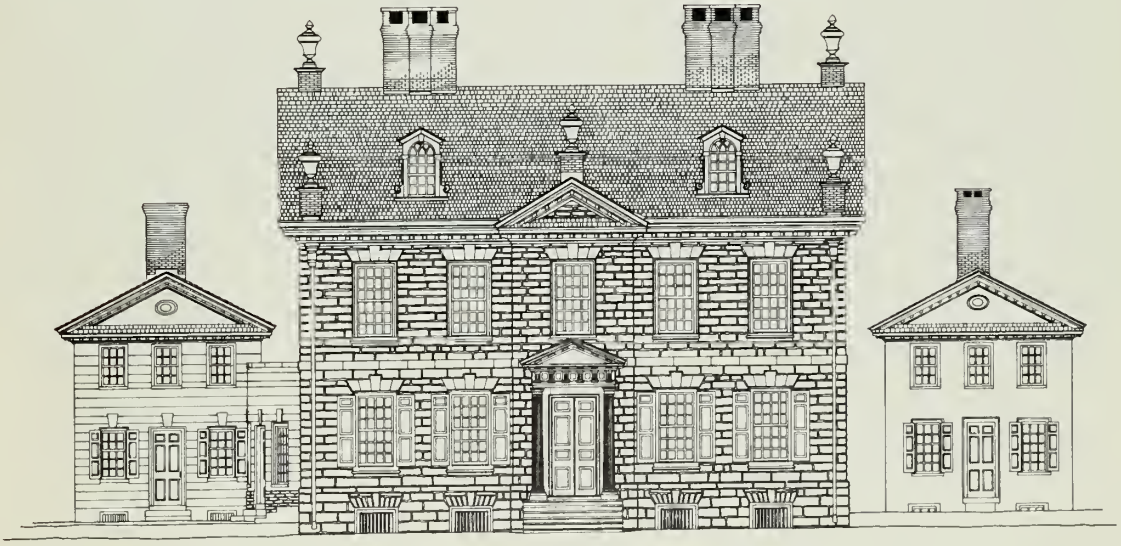
National Park Service

Division of Interagency
Resource Management

Clemson University
3 1604 019 691 932

Preservation Planning Series

Manual for State Historic Preservation Review Boards



LIBRARIES

Preservation Planning Series

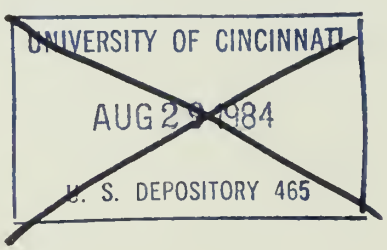
Manual for State Historic Preservation Review Boards

U.S. Department
of the Interior

National Park Service

Division of Interagency
Resource Management

1984


UNIVERSITY OF CINCINNATI
AUG 2 9 1984
U. S. DEPOSITORY 465

Acknowledgment

A number of individuals contributed to the preparation of this manual. Those in the National Park Service include Lawrence E. Aten, Chief of the Interagency Resources Division, who perceived the manual's need and helped to mold it. Marilyn P. Cable was responsible for converting the idea into reality and supervised the writing and editing. Andrew Hall was the primary author, ably served by Ellen Maxwell, editorial assistant. John Vosburgh edited the completed manuscript. Other members of the division and of the National Park Service contributed their expertise. Special thanks are extended to Lynn Beebe, who wrote substantial portions of the material relating to the National Register of Historic Places, to Ward Jandl and Sally Oldham, who wrote the section on Federal tax incentives, and to John Renaud, who authored the chapter on the Historic Preservation Fund. M. Catherine Downing, chairman of the review board in Delaware, was an important catalyst in the development of this manual, as was Patricia Weslowski, State Historic Preservation Officer for Massachusetts. To all who contributed, this word of thanks is addressed.

Digitized by the Internet Archive
in 2012 with funding from
LYRASIS Members and Sloan Foundation

http://www.archive.org/details/manualforstatehi00nati

FOREWORD

The Interagency Resources Division prepares technical assistance publications (the Preservation Planning Series) pertaining to implementation of the national historic preservation program. This program is directed toward the identification, evaluation, and protection of important historic properties. Insofar as survey and preservation planning are concerned, these activities occur at the following levels of implementation: individual survey and planning projects; local and State survey and planning program implementation; and Federal survey and planning program oversight. The Preservation Planning Series addresses important identification, evaluation, and protection issues at each of these levels.

The Manual for State Historic Preservation Review Boards is designed to provide guidance to review board members and information on Federal historic preservation programs. An earlier version of the manual (dated August 1981) was issued in Xerox form on December 28, 1981. Since that time, thoughtful and helpful comments were received from several State Historic Preservation Officers. Some requested additional guidance on specific subjects.

To avoid delay in printing this publication, new material to address these concerns was not developed for inclusion here; it will be made available at a later date. The manual was revised to reconcile various points of view and to update material.

Because amendments to laws and program regulations occur periodically, it is advisable that use of the manual be carefully coordinated with the appropriate State Historic Preservation Office and the National Park Service regional office.

The Preservation Planning Series is prepared under the supervision of Marilyn P. Cable. We welcome comments on publications in the series, invite suggestions for topics to be addressed in future publications, and will consider unsolicited manuscripts on preservation planning subjects for which there is a significant interest.

Lawrence E. Aten
Chief, Interagency Resources Division

TABLE OF CONTENTS

Preceding Page

Introduction 1

Membership and Duties of the Review Board 3

Comprehensive Planning for Historic Preservation 9

Identification of Historic Resources 11

Evaluating Properties for the National Register 17

Protection of Historic Resources - Environmental Review 32

Protection of Historic Resources - The Historic Preservation Fund 36

Protection of Historic Resources - Tax Incentives 47

Protection of Historic Resources - Documentation 61

Public Participation and Awareness 64

Appendix

Glossary 66

NPS Archeology and Historic Preservation Programs 74

Other National Preservation Organizations 76

Regulations 80

Federal Legislation Directly Affecting Historic Preservation 83

List of Illustrations.....91

LIQUORS
TAXI

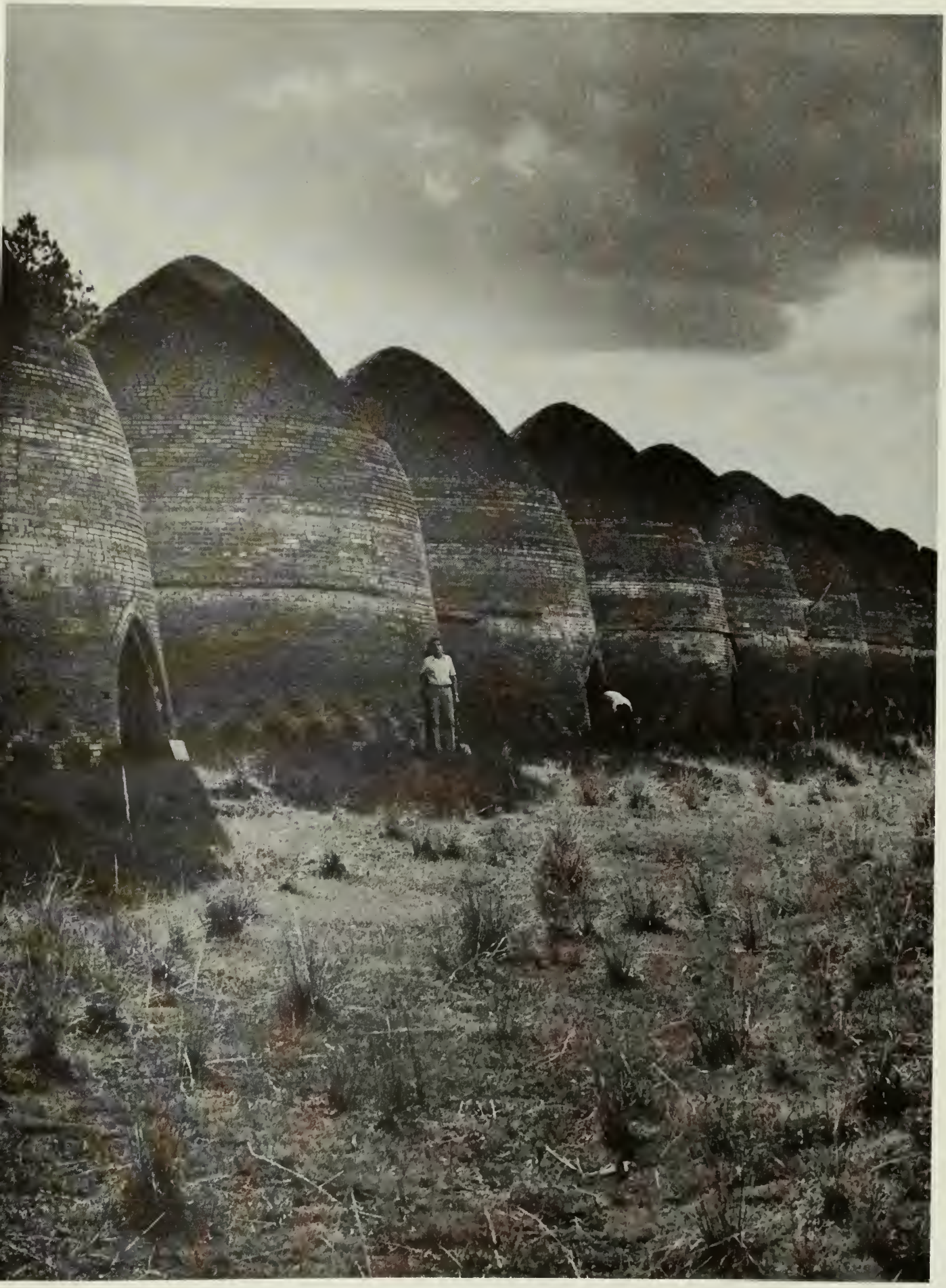
Introduction

The purpose of this publication is to provide review board members with one document that not only defines and provides guidance on the execution of federally mandated duties, but also provides an orientation to Federal historic preservation programs so that review boards can perform their functions within an appropriate context. Information includes the structure and function of a review board; the concept of comprehensive planning for preservation; the vital elements of resource identification, evaluation, and protection; and specific techniques available for resource protection.

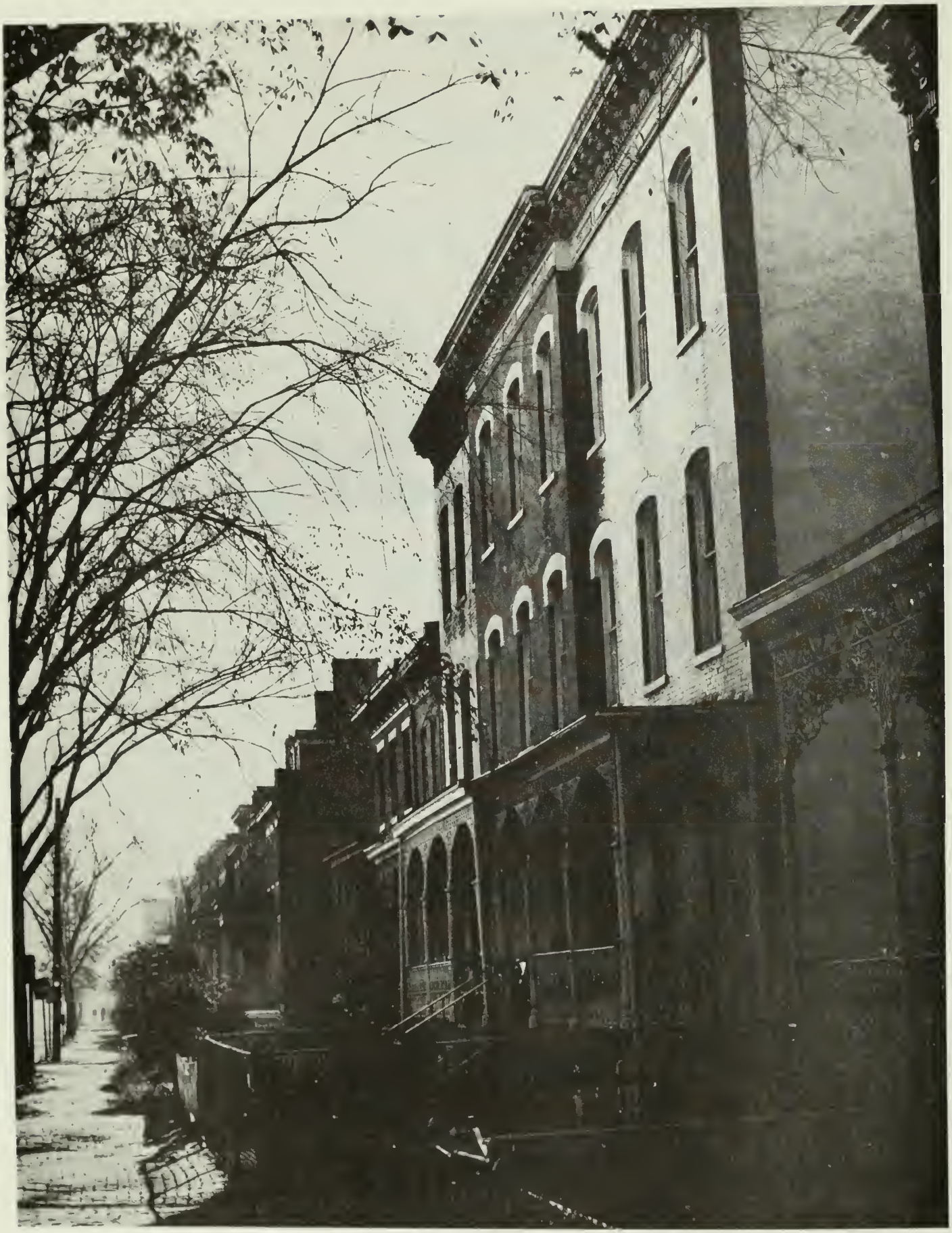
The three primary required activities of the review board are to: (1) review and approve documentation on each National Register of Historic Places nomination prior to its submission to the National Register, and participate in any subsequent appeals (2) review completed State historic preservation grant applications prior to submission to the U.S. Department of the Interior, and (3) provide general advice and professional recommendations to the State Historic Preservation Officer. The first two activities are described in the chapters "Evaluating Properties for the National Register" and "Protection of Historic Resources - the Historic Preservation Fund." Because the third function, providing advice and professional recommendations to the State Historic Preservation Officer, is a broad and general one, it has not been discussed in a single chapter.

In practice, the operation of review boards varies greatly across the nation, as does the operation of the State Historic Preservation Office itself. This program flexibility is considered to be a strong positive factor. It allows the States to adjust their individual programs to meet their own unique needs.

The National Park Service (NPS) establishes broad national policy pursuant to Federal preservation law and provides technical advice to the States. The State Historic Preservation Officers implement their preservation programs within National Park Service policy, while each determines his or her State's specific priorities for preserving historic resources. Since the States have assumed a substantial portion of the administrative activities mandated in the National Historic Preservation Act and the Federal tax laws, the importance of an efficient and effective review board is essential to the preservation of the State's historic resources. The contribution of each member of the board is thus vital. The intent of this manual is to provide each review board member with sufficient information and guidance so that he or she will be able to make a maximum contribution.



Membership and Duties of the Review Board



Membership of the Review Board

Each State historic preservation program is required by the National Historic Preservation Act, as amended, to maintain a State review board. Designated by the State Historic Preservation Officer (SHPO) unless another designation process is provided for in State law, the review board must consist of at least five people, the majority of whom are to be professionals in preservation-related disciplines. The fields of history, archeology (prehistoric and historic), architectural history, and architecture need to be professionally represented on the review board.

Attainment of a relevant graduate degree, or a bachelor's degree with two years of relevant experience, fulfills the professional requirement for members who are historians or architectural historians. Architectural historians can also qualify with a bachelor's degree in American history or other closely related field as long as it includes a concentration in American architecture. Substantial contributions to the discipline's field of scholarly knowledge through research and publication can be accepted as qualification in lieu of experience.

Archeologists are required to hold, in addition to a graduate degree, one year of relevant professional experience in conjunction with at least four months of supervised field and analytic experience in general North American archeology, and demonstrated ability to complete research. There must be both prehistoric and historic archeological expertise, which may reside in the same person, on the review board. Besides a degree in architecture, architects are to have two years of relevant experience or a State license. Annually the SHPO certifies to NPS that the review board meets these qualifications.

In addition to the basic fields already mentioned, the composition of the review board should be determined by the special needs of the State's historic resources and its historic preservation program. If a different profession's representation on the review board would better serve the needs of the State and its program, Federal regulations permit (see 36 CFR, Part 61-formerly Part 1201) the substitution of some required professional representation upon NPS approval. Other professions may also be represented. Citizens not meeting the preceding professional criteria may be appointed, and may be useful in stimulating specific preservation activities. For example, the appointment of representatives of the State's minority populations may increase not only the minorities' involvement in preservation, but also the survey, evaluation, and protection of historic ethnic resources.

The SHPO - or his or her staff members - may serve temporarily on the review board if the State has difficulty securing other qualified professionals from the ranks of the public; however, it is advisable that such members refrain from voting on issues, nominations, environmental reviews, and grants that they oversee as State staff members.

Citizen members can bring a special energy and enthusiasm to review boards. Each contributing a different perspective based on his/her own background, these dedicated preservationists have a unique opportunity to shape preservation. The review board is one important means by which a State's citizens can introduce their historic preservation goals into the shaping of official programs and policies.

Duties of State Review Boards

In the broadest sense, review boards serve as advocates for historic preservation in their States. As committed preservationists, they provide a focal point for furthering preservation activity that fully utilizes a State's special historic resources. Review boards were established to provide expert judgments about the historical, architectural, and archeological significance of resources in their States. As an independent body, the board can advocate the value and necessity of preservation as an active process that should be an integral part of every community.

Specific duties of review boards are outlined in Federal Regulations (36 CFR, Part 61-formerly Part 1201) which state that the review boards must meet at least three times a year and:

1. Review and approve documentation on each National Register of Historic Places nomination prior to its submission to the National Register.

2. Participate in the review of appeals to National Register nominations and provide written opinions on the significance of the properties.

3. Review completed State historic preservation plans prior to submission to the Department of the Interior.

4. Provide general advice and professional recommendations to the SHPO in conducting the comprehensive statewide survey, preparing the State plan, and carrying out the other duties and responsibilities of the State Historic Preservation Office.

The review board is required to adopt operating bylaws consistent with these regulations.

The National Historic Preservation Act Amendments of 1980 authorized review boards to perform other activities as appropriate.

The Relationship of the Review Board to the SHPO

Each of the review board's designated functions is vital to the success of a State's historic preservation program, which is administered by the SHPO and the staff. As the administrator in charge of implementing the State's preservation policies in accordance with Federal standards, the SHPO is responsible for day-to-day operating decisions as well as long-range planning. The review board serves as an advisory body to the SHPO.

The review board's activity of advising the SHPO is deliberately open-ended. Usually review boards and SHPO's have a general agreement (formal or informal) concerning agendas and activities and work together in a complementary way. A State's laws regarding preservation help define this advisory relationship, as do the adopted bylaws of each review board. Generally, review boards advise the SHPO on the overall thrust of the State program, rather than on the SHPO's day-to-day program activities.

The National Historic Preservation Act (as amended in 1980) requires the SHPO to be designated by the governor of the State. The SHPO is to perform the following duties:

1. Develop an administrative framework for the State historic preservation program, including a staff and review board.
2. Prepare and implement a comprehensive State preservation plan.
3. Direct a comprehensive statewide survey of historic properties and maintain an inventory.
4. Register or officially recognize historic properties through
   - preparation and submission of nominations to the National Register and through
   - provision of professional judgment on determinations of eligibility requested by Federal agencies.

5. Advise and assist Federal agencies, other State offices, and local governmental units in carrying out their historic preservation responsibilities.

6. Assist local governments in developing historic preservation programs that can be certified to participate in the national historic preservation program.

7. Cooperate in the integration of historic preservation planning with all levels of government and private planning and development to insure that the need to preserve historic properties is taken into proper consideration.

8. Cooperate in the development and maintenance of a review procedure for publicly funded, assisted, and licensed undertakings that may affect historic properties within the State.

9. Participate in the review of Federal, federally assisted, and federally licensed undertakings that might affect properties included in or eligible for inclusion in the National Register, and participate in the review of nonfederal undertakings when required or permitted by State law.

10. Assist Federal agencies and their representatives in fulfilling their historic preservation responsibilities under Federal laws and regulations.

11. Promote liaisons with organizations of professional archeologists, historians, architects, architectural historians, planners, and others concerned or potentially concerned with historic preservation.

12. Develop and operate a program of public information and education about the State's historic preservation program, and provide for public participation in the program.

13. Administer the Historic Preservation Fund (HPF) program within the State.

14. At the State's option, review and provide recommendations to the Department of the Interior on requests for certification of significance, certification of rehabilitation, and certification of local districts and State and local statutes for the Federal tax incentive program.

The staff of the SHPO is required to consist of at least one full-time professional in the fields of history, archeology, and architectural history in order for the State to qualify for grant assistance.

Professional qualifications for the State staff members are the same as those required for review board members. Two or more part-time staff members may be substituted for one full-time professional as long as the equivalent of one full-time professional is achieved in each discipline. If a different profession's representation on the staff would better serve the needs of the State and its program, Federal regulations (36 CFR, Part 61) permit the substitution of some of the required professional representation upon NPS approval.

States have found the contributions of additional professionals quite useful. By retaining a historical architect, a State is eligible for expanded participation, a process that streamlines and shortens acquisition and development grant project reviews. Attorneys, architects, urban planners, grant specialists, and financial officers can also serve as valuable staff members.

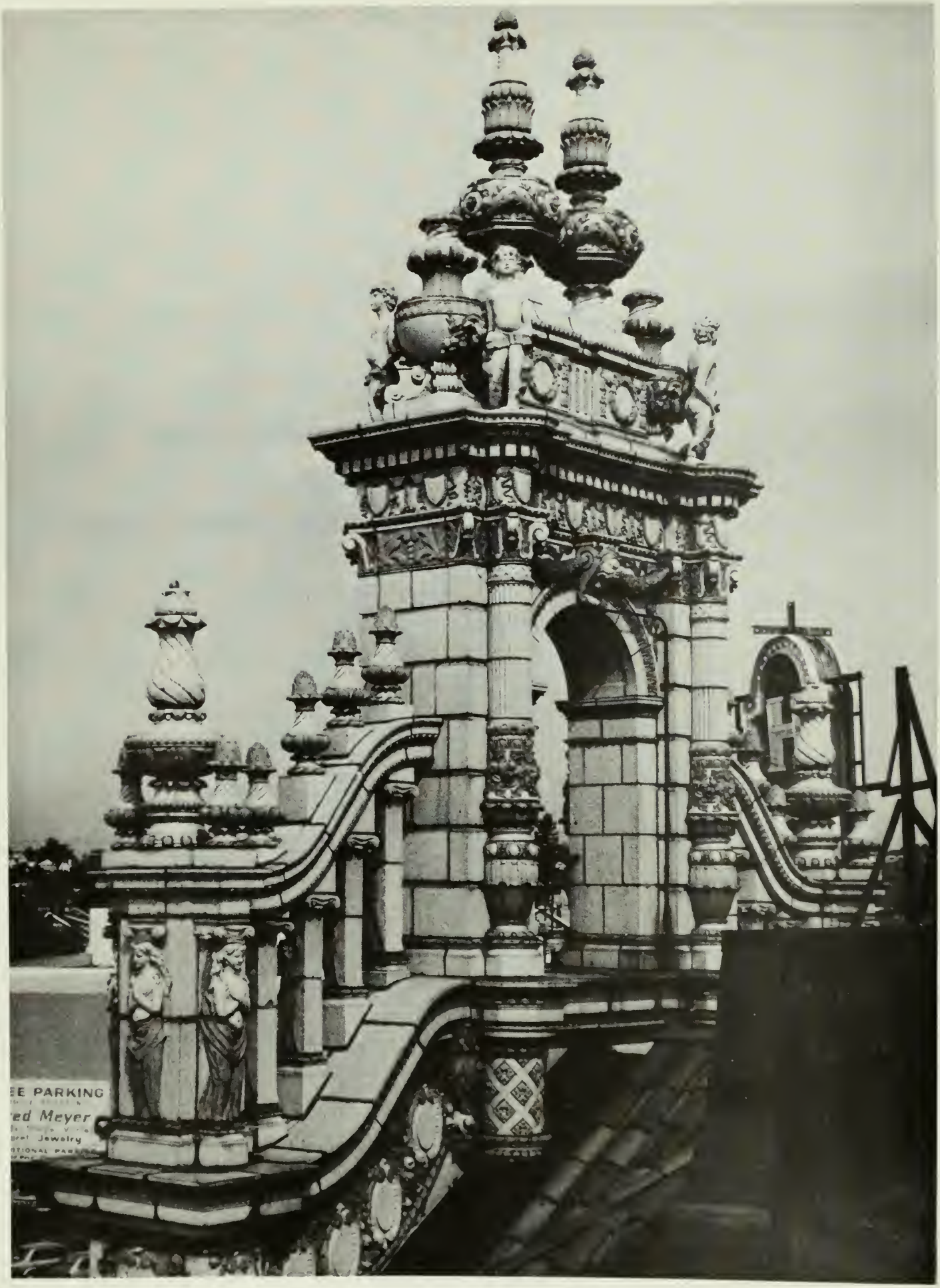
The relationship of the State review board and the State historic preservation office is one of mutual cooperation and interdependence. As each performs its duties, the State's preservation goals can be achieved.

Suggested Reading

National Historic Preservation Act of 1966 as amended. Available from Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

"Approval of State and Local Programs," 36 CFR, Part 61. Available from Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Comprehensive Planning for Historic Preservation


EE PARKING
ed Meyer

Planning for historic resources is most effective if it is part of other land use planning and development activities. Too often in the past, preservation planning was simply a last-minute reaction to a crisis such as the imminent destruction of a historic building or archeological site. Generally, the result between preservation and development conflicts was that everyone lost. Development projects were delayed, project costs increased, and historic resources were given inadequate consideration or haphazard treatment.

Instructive and responsive planning is essential to the protection and preservation of a State's historic resources. Information on historic resources must be accessible and useful to planners, developers, government officials, and other interested citizens, as well as to preservationists. Priorities for protection must be identified and preservation goals must be easily understandable and achievable.

Comprehensive planning for historic preservation helps protect historic resources and avoids preservation/development conflicts. Its objective is to make preservation a normal consideration in land use planning and decisionmaking. An approach to comprehensive historic preservation planning developed by the National Park Service and now being implemented by a number of State preservation offices is called the Resource Protection Planning Process (or RP3), a method that emphasizes the effective use of existing historic resource information.

The materials listed below illustrate the use of this planning system and may assist review board members to better understand and participate in State comprehensive preservation planning. Members may also want to participate in National Park Service training workshops on RP3. These are conducted periodically in different parts of the country.

NPS has published standards for preservation planning and other specific aspects of preservation (survey, evaluation, and registration).

Role of the Review Board in Comprehensive Planning

The review board may advise the SHPO on planning matters.

Suggested Reading

Benchley, Elizabeth. Overview of the Prehistoric Resources of the Metropolitan St. Louis Area. Washington, D.C.: U.S. Department of the Interior, 1976. Available from National Technical Information Service, U.S. Department of Commerce 5285 Port Royal Road, Springfield, Virginia 22161. Accession No. PB265016/AS.

Bradley, James W.; Krim, Arthur J.; Stott, Peter; and Zimmerman, Sarah. Historical and Archeological Resources of the Boston Area: A Framework for Preservation Decisions. Boston: Massachusetts Historical Commission, 1982. Available from the Massachusetts Historical Commission, 294 Washington Street, Boston, Massachusetts 02108

Dincauze, Dena and Meyer, Judith. Prehistoric Resources of East-Central New England: A Preliminary Predictive Study. Washington, D.C.: U.S. Department of the Interior, 1976. Available from National Technical Information Service, U.S. Department of Commerce, 5285 Port Royal Road, Springfield, Virginia 22161. Accession No. PB265019/AS.

Division of State Plans and Grants (now the Interagency Resources Division). Resource Protection Planning Process. Washington, D.C.: U.S. Department of the Interior, 1980. Available from the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Individual reports of the RP3 experience in specific States are available from the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Currently reports are from the Arkansas Archeological Survey and from the States of Colorado, Indiana, Iowa, Kentucky, Ohio, and Texas. Free.

Massachusetts Historical Commission. Cultural Resources in Massachusetts: A Model for Management. Washington, D.C.: U.S. Department of the Interior, 1981. Available from the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Identification of Historic Resources

Comprehensive preservation planning emphasizes the use of information rather than simply its accumulation. The information needs for planning will determine the depth and range of identification activities. A survey is the gathering of data on the historical and physical character of a community or region through field identification and historical research. Surveys should be designed to provide information to answer the questions emanating from comprehensive planning. The types of knowledge that surveys provide include:

- how much is already known about the resources and what kind of further study might be needed in the future
- the location and distribution of prehistoric and historic resources that are remnants of a significant human activity or theme
- when this activity or theme was most prominent in a certain area
- the present condition of the resources
- how this thematic study approach demonstrates the relatedness of the resources in the area of consideration, thereby providing a context for judging the significance of each

Most historic and archeological resources are initially identified through some kind of survey. Surveys result in an inventory of historic and archeological resources used in the subsequent activities of evaluation and protection.

Setting Up a Survey

Although the mechanics of managing a survey will vary according to the type of survey needed, there are several features common to successful surveys. Survey efforts are most efficient when they are based on comprehensive preservation planning that suggests what types of survey are most needed and where they are needed. A logical plan for surveying will result in consistency and cost effectiveness.

A survey team is usually organized by a professional preservationist who may be a public employee or a private consultant working for the SHPO, the mayor, the regional planning commission, or a Federal agency. Persons knowledgable about the resources to be dealt with are important survey participants.

Background research is an important element in locating and evaluating resources. Data already known about historic patterns of land use, economic change, social interaction and technological innovation can help predict where historic sites are located, what they will look like, and what their associations will be with broad patterns of local, regional and national history. Such preliminary information can usually be obtained from the SHPO, planning agencies, or the history, architectural history, anthropology, and geography departments of the State's major research universities. More specialized historical background data can be gleaned by examining published town histories and historical atlases. Most communities have historical societies or museums that will be of help. A basic familiarity with available ethnographic and archeological literature on the area is vital for a survey to be comprehensive.

There is a variety of historic and archeological survey types, activities, and results. Choosing the appropriate survey depends on the kind and purpose of information sought, how quickly it is needed, the amount of money and personnel available, and the size of the region being surveyed. "The Secretary of the Interior's Standards and Guidelines" contain specific information on survey methods and types of information that should be gathered. A useful discussion of various survey approaches is included in Thomas F. King's Archeological Survey: Methods and Uses.

Surveys are often organized around a specific prehistoric or historic theme or trend that provides an investigative basis for the survey, such as:

- development of a community as evidenced by various stages of physical growth;
- major events and their influence on a community's history or prehistory;
- leading individuals and significant groups in a community's history or prehistory; or
- property types, organized by location, age, construction method, architect, or use.

Such broad topics of interest mean that it is impossible to collect all information about a property. Data collection is inherently selective, especially given constraints of time and money, and should be undertaken with a clear idea of its eventual use. The data should be sufficient to determine whether the resources in the inventory are of sufficient importance to make the properties eligible for listing in the National Register, and what priority they might have in local planning. Information needed to identify and evaluate the significance of resources against the standards of the National Register includes:

- description of the property's physical appearance;
- assessment of its historic, architectural, or archeological integrity;
- statement of its significance;
- map with clearly delineated boundaries; and
- photographs.

It is important that an area being surveyed ultimately be reviewed for all of the various resource types and ages that may exist there, even though one resource type - architectural, for example - may dominate at a particular time.

Role of the Review Board in Surveys

It is important for board members to understand survey organization and processes because one of their primary responsibilities - the review of National Register nominations - is an outgrowth of a survey. Many National Register nominations are results of surveys that have earmarked significant resources for further evaluation and protection. By knowing the comprehensive planning structure and rationale behind the surveys conducted in their State, review board members are better able to obtain a perspective on the properties proposed for listing in the National Register.

There are several ways the review board can aid the SHPO, who is charged with managing a statewide plan for historic resource survey and inventory. Among these are:

- advising the SHPO and his staff in the establishment of a priority system and schedule for surveys that is consistent with the State's comprehensive preservation planning;
- assisting the SHPO and his staff with ensuring funding bases and procedures for surveys, including surveys by Federal agencies with projects that might affect historic resources, ongoing State surveys, locally initiated surveys, and any combination of the above;
- advising the SHPO of threatened areas or properties that need the immediate critical attention of a survey; and
- promoting historic resource surveys among government officials, private businesses, and interested citizens as vital to recognizing and evaluating preservation-worthy properties as well as integrating their protection into State and local planning processes.

Suggested Reading

Blumenson, John J.G. Identifying American Architecture. Nashville: American Association for State and Local History, 1977.

Cole, Wilford P. Using the UTM Grid System to Record Historic Sites. Washington, DC: U.S. Department of the Interior, 1980. Available from the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Comp, T.A. and Jackson, D. Bridge Truss Types. A Guide to Dating and Identifying. Nashville: American Association for State and Local History, 1977.

Derry, Anne; Jandl, H. Ward; Shull, Carol D.; and Thorman, Jan. Guidelines for Local Surveys: A Basis for Preservation Planning. Washington, D.C.: U.S. Department of the Interior, 1977. Available from the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Division of State Plans and Grants. (now the Interagency Resources Division). State Survey Forms. Washington, D.C.: U.S. Department of the Interior, 1980. Available to State preservation offices, Federal agencies, universities, and libraries from the regional offices of the National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Fleischhauer, Carl and Wolfe, Charles K. The Process of Field Research: Final Report of the Blue Ridge Parkway Folklife Project, American Folklife Center, The Library of Congress, Washington, D.C. 20540.

Gagliano, Sherwood. Cultural Resources Evaluation of the Northern Gulf of Mexico Continental Shelf. Available from the National Technical Information Service, U.S. Department of Commerce, 5285 Port Royal Road, Springfield, VA 22161. Vol. I, accession no. PB276773/AS, paper, $13.00; microfiche, $3.00; Vol. II, accession no. PB276774/AS, paper, $9.00; microfiche, $3.00.

Gagliano, Sherwood; Pearson, Charles; Weinstein, Richard; Wiseman, Diane and McClendon, Christopher. Sedimentary Studies of Prehistoric Archeological Sites. Washington, D.C.: U.S. Department of the Interior 1982. Available from Coastal Environments, Inc. 1260 Main Street, Baton Rouge, Louisiana 70802.

Harris, Cyril, ed. Historic Architecture Sourcebook. New York: McGraw-Hill Book Company, 1977.

King, Thomas F. Archeological Survey: Method and Uses. Washington, D.C.: U.S. Department of the Interior, 1978. Available from the Archeological Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Lyons, Thomas R., and Avery, Thomas Eugene. Remote Sensing: A Handbook for Archeologists and Cultural Resource Managers. U.S. Department of the Interior, 1977. Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-005-00688-5. Price $6.00.

Mayer-Oakes, William J. and Portnoy, Alice W., Editors. Scholars as Contractors. Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-016-00107-9. Price $8.50.

Mueller, James W., Editor. Sampling in Archeology. University of Arizona Press, 1975. Tucson, Arizona.

Murtagh, William J. "The Meaningful Assessment of the Built Environment." Architectural Preservation Forum. December 1979.

National Park Service. "Archeology and Historic Preservation: Secretary of the Interior's Standards and Guidelines." Federal Register. September 29, 1983. Available from the Interagency Resources Division, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Poppeliers, John; Chambers, S.A.; and Schwartz, N.B. What Style Is It? Washington, D.C.: National Trust for Historic Preservation, 1977.

Salwen, Bert and Gyrisco, Geoffrey. Archeology of Black American Culture: An Annotated Bibliography. Available from Archeological Assistance Division, National Park Service, Department of the Interior, Washington, D.C. 20240. Free.

Sykes, Merideth. The Canadian Inventory of Historic Buildings. Ottawa: Ministry of Indian and Northern Affairs, Parks Canada, Historic Sites Service, 1970.

Whiffen, Marcus. American Architecture Since 1780; A Guide to the Styles. Cambridge: MIT Press, 1981.

Whiffen, Marcus and Koeper, Frederick. American Architecture 1607-1976. Cambridge: MIT Press, 1981.

Evaluating Properties for the National Register

HOLLYWOOD

National Register Criteria for Evaluation

The following guidelines are provided to assist the States, Federal agencies, and the Secretary of the Interior in evaluating potential entries (other than areas of the National Park System and National Historic Landmarks) for the National Register:

The quality of significance in American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association, and:

A. that are associated with events that have made a significant contribution to the broad patterns of our history; or

B. that are associated with the lives of persons significant in our past; or

C. that embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

D. that have yielded, or may be likely to yield, information important to prehistory or history.

Ordinarily cemeteries, birthplaces, or graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria or if they fall within the following categories:

A. a religious property deriving primary significance from architectural or artistic distinction or historical importance; or

B. a building or structure removed from its original location but which is significant primarily for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or

C. a birthplace or grave of a historical figure of outstanding importance if there is no other appropriate site or building directly associated with his productive life; or

D. a cemetery that derives its primary significance from graves of persons of transcendent importance, from age, from distinctive

design features, or from association with historic events; or

E. a reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or

F. a property primarily commemorative in intent if design, age, traditional, or symbolic value has invested it with its own historical significance; or

G. a property achieving significance within the past 50 years if it is of exceptional importance.

The National Register criteria are broad in order to provide an analytical framework that can encompass the diversity of historic resources across the Nation. The physical environment that people create for themselves in various periods of history is based upon needs, technologies, attitudes, and assumptions, all of which taken together shape a community's or a State's historic character or identity. Significance is based on a property's capacity to convey some aspect of that character or identity from a specific period of our history. Whether or not a property can convey this depends upon its physical integrity. It is also important to remember that significance is not limited to properties associated with the most important figures in a State's history or the finest examples of high style architecture. A wide variety of properties, ranging from the simple to the complex, can serve as tangible evidence of a community's historic identity and can give perspective to the present.

There are many methods of classifying types and arrangements of historic resources. The National Register uses the following definitions and nominations are to be submitted in one of these categories:

> A district is a geographically definable area, urban or rural, possessing a significant concentration, linkage, or continuity of sites, buildings, structures, or objects united by past events or aesthetically by plan or physical development. A district may also comprise individual elements separated geographically but linked by association or history.

A site is the location of a significant event, a prehistoric or historic occupation or activity, or a building or structure, whether standing, ruined, or vanished, where the location itself maintains a historical or archeological value regardless of the value of any existing structures.

A building is a structure created to shelter any form of human activity, such as a house, barn, church, hotel, or similar structure. Buildings may refer to a historically related complex, such as a courthouse and jail or a house and barn.

A structure is a work made up of interdependent and interrelated parts in a definite pattern or organization. Constructed by man, it is often an engineering project large in scale.

An object is a material thing of functional, aesthetic, cultural historic, or scientific value that may be, by nature or design, movable yet related to a specific setting or environment.

States may also submit multiple nominations. For example, a State may nominate eligible buildings, sites, districts, structures, and objects of a community in a single package. These multiple submissions generally result from a thematic or a community survey and often simplify the evaluation process because the context for the properties will have been extensively researched and potentially eligible properties will have been considered within that context and compared with one another.

Role of the Review Board in Evaluating Properties for the National Register

The review board's examination of National Register nominations involves comparing the properties proposed for nomination with the National Register Criteria for Evaluation. The evaluation process is challenging because the concept of significance is relative, and therefore places considerable responsibility on the board members to ensure that the evaluation is carefully considered and analytical. The evaluation requires that decisionmakers attempt to perceive what may be different priorities or value systems in different periods of history. Judging the significance of historic resources requires placing them in a variety of contexts, by asking, for example:

- How does the resource fit into a theme (such as type of structure, or development of a historic pattern such as transportation or settlement)?
- How does the resource relate to or impact the development of its community as a whole?
- How does the resource compare with similar sites in the past and how does it compare with similar sites still extant?
- Is the resource important for any of the preceding reasons to the local community, the State, or the Nation?

In reviewing and commenting on nominations, board members should be particularly aware of strong citizen interest in nominations and make every effort to be tactful. Nominations are frequently prepared by citizens who may attend a public board meeting; their interest in preservation should be acknowledged and appropriately stimulated.

When an owner or majority of owners of a property or properties being considered for inclusion in the National Register or designation as a National Historic Landmark objects to National Register listing, the property may be determined eligible but cannot be listed.

Should the review board and the SHPO disagree on a nomination, either may request the National Register to decide. Anyone may appeal the refusal of the State Historic Preservation Officer to nominate a property to the National Register. In addition anyone may appeal the nomination of a property. National Register procedures are found in 36 CFR Part 60.

Beyond the intricacies of historic judgment, other important issues faced by the review board are the political and economic ramifications of National Register listings. A present owner may oppose a property's listing regardless of its significance, because of a fear of being unable to develop or use the property as desired. On the other hand an owner may push for nominating a property that does not have enough historical significance to justify listing in order to take advantage of certain tax incentives. The job of the State review board in all cases is to maintain unbiased technical standards in applying the National Register Criteria for Evaluation.

The review board is relied upon by the citizens of the State to render judgments about the State's historic resources. While the historic preservation offices of the Department of the Interior establish basic policy under the law and set general standards for the National Register program, the Secretary of the Interior and the Keeper of the National Register rely on the review boards and the staff of the SHPO for judgments concerning what is important within the States. Their judgments are made more justifiable and predictable as a result of comprehensive preservation planning, which places resources in a comparative context. The review board's role is critical to the National Register program because the review board is charged with the responsibility of applying the National Register criteria, and with determining what resources are significant and should thus receive the benefits of National Register recognition. That decision has far-reaching impact since it establishes how much of the State's cultural heritage will be affected by Federal tax laws and other Federal environmental planning laws protecting historic resources.

Some Questions and Answers About the National Register

There is a variety of complex issues involved in the evaluation of historic resources. The National Register establishes policy and provides guidelines concerning these issues through two sets of publications: the "How To" series and the "National Register Bulletin" series. Additional publications in these series are provided periodically as needed in order to clarify policy or to provide additional guidance. The following are brief answers to some of the most frequently asked questions about the National Register. Additional information about these and other issues is provided in National Register publications. The recently prepared "How to Apply National Register Criteria for Evaluation" is particularly helpful in answering questions about resource evaluation.

1. What is the definition of local significance and how is the distinction made between local, State, and national importance?

   Historic significance is a measure of the intrinsic value of a property as an embodiment or expression of past events, architectural design and construction, development patterns, or folkways.

   Significance is evaluated primarily in two ways:

   - what the resource reflects or expresses about the period in which it was created (or the period in which it achieved significance), and how it fits into the context of its own period; and,

   - how the resource has structurally evolved over time, what physical integrity remains, and how the resource compares to other extant examples.

   Local significance is determined by evaluating the resource within the context of the history of the locality - the village, town, city, or county. A property which is significant within the context of the State is one which, upon comparison with other resources and upon examination of the principal development patterns of the State, is found to be important either as an example of a type of structure or feature or for its expression of some theme or characteristic of the State's history. Judgments concerning State significance should be made by professionals who have a sound knowledge of a State's history and resources. As it grows, the State inventory will help provide perspective on the historic resources of specific communities, as well as of the State. The Secretary of the Interior and the Keeper of the National Register rely upon the SHPO, the State review board, and the State staff to provide judgments concerning local and State significance, and, in addition, to recommend resources which may be of national significance.

2. What is the National Historic Landmark program and do the State review boards have a role in it?

   Authority for the National Historic Landmark program is based on the Historic Sites Act of 1935, which established a national policy to preserve historic sites, buildings, and objects of national significance.

National Historic Landmark recognition calls attention to historic places judged to have exceptional value to the Nation as a whole rather than to only a particular State or locality. Properties designated as National Historic Landmarks are also listed in the National Register of Historic Places and owners are encouraged to observe preservation principles.

Potential National Historic Landmarks are identified through theme studies and research conducted by the Landmarks Program of the NPS. In the study process, information and recommendations are solicited from the SHPO and the members of the review board. The State is also notified when a property is going to be studied for potential National Historic Landmark designation. The NPS prepares an annual report that identifies all National Historic Landmarks which exhibit known or anticipated damage or threats to their integrity.

3. How important is the integrity of the property when considering a nomination?

Integrity refers to the physical condition of a structure, archeological feature, or district, and therefore to the capacity of that resource to convey a sense of time or place or historic identity. Integrity is a quality that applies to location, design, setting, materials, workmanship, feeling and association. It refers to the clarity of a building's or archeological feature's historic identity.

In terms of architectural design, integrity means that a building must still possess the attributes of mass, scale, decoration, and so on, of either (1) the period in which it was conceived and built, or (2) the period in which it was adapted to a later style which has validity in its own right as an expression of historical character or development. The question of whether or not a building possesses integrity is a question of degree of alteration. For a building to possess integrity, its principal features must be sufficiently intact for its historic identity to be apparent.

A building that is significant for historic association must retain sufficient physical integrity to convey that association. The building should thus substantially retain the physical character or appearance it had at the time of its association with the significant event or person. In the case of a historic site which may not possess any structures (for example, battlefields, treaty sites, fords, and so forth), the site's continuing ability to communicate its historic associations with an event or person frequently depends on the retention of the appropriate natural setting.

Severe structural deterioration can affect eligibility of a structure for listing on the National Register. If there is strong justification for the property's historical integrity despite its deterioration, it may be nominated and listed with the expectation that this recognition may spur efforts to save and improve the property. It is important that evaluation of such a case address the condition of a deteriorated property and that photos used during evaluation accurately depict its condition. If the building has lost its structural integrity and there is no willingness on the part of the owner or

private or public preservation organizations to commit funds for preservation, it may be determined that the building is beyond the point of rehabilitation and therefore beyond the point of making a lasting contribution to the community, State, or Nation. In such an instance, the property would not be listed in the National Register, unless it has clearly demonstrable value as an archeological site.

In the case of districts, integrity means the physical integrity of the buildings, structures, or features that make up the district as well as the historic, spatial, and visual relationships of the components. Some buildings or features may individually have been more altered over time than others. In order to possess integrity a district must, on balance, still communicate its historic identity.

The quality of integrity in an archeological property implies that the cultural material remains relatively undisturbed, thus retaining the potential to yield important information, communicate historic associations, or exemplify artistic or construction techniques. Many factors may affect the integrity of an archeological property, including both man-made and natural disturbances such as modern construction, quarrying, cultivation, erosion, or even previous archeological investigations.

4. What are the main things a review board member should look at when reviewing a proposed nomination?

Review board members, when evaluating a nomination, should focus on three major areas:

(1) Significance within local, State, or national contexts.

(2) Integrity - historical, architectural and/or archeological.

(3) Definition of what constitutes the resource, including definition of the extent of boundaries of the resource.

5. How does a review board member recognize well-researched and accurate historical documentation?

The review board evaluates a resource specifically in terms of the National Register criteria and generally in terms of the context established through comprehensive planning. Historical documentation and research about the property under consideration should be viewed accordingly. Technical questions concerning historical documentation are best resolved through the knowledgable judgment of the review board member and/or the State staff person with the appropriate professional discipline or specialization.

6. How does the definition of a multiple resource area differ from a district?

Multiple nomination submissions can include districts, sites, buildings, structures, and objects in a specific rural area, town, county, or section of a town or city. Such a submission is most effective when it is based on the results of comprehensive preservation planning and a survey that identifies all of the resources of historic, architectural, and archeological significance within a defined geographical area. The multiple nomination discusses the area that has been surveyed. However all of the properties within the boundaries of the surveyed area are not listed in the National Register - only those significant districts, sites, buildings, structures and objects specifically identified and documented in the submission.

A district, on the other hand, is itself a historic resource. It is a coherent whole, consisting of a grouping of structures or features that convey a sense of time and place and/or that convey significant information because of the design and relationship of component parts. There may be structures or features in a district that do not contribute to the significance of the district. However, each property included within the boundary of a district is part of the National Register listing, not as an individual property but as part of the grouping or the historic environment that constitutes the district.

7. How important are intrusions when considering a district for nomination to the National Register? How many are too many?

There is no easy formula or standard rule concerning the number of intrusions that renders a district ineligible for National Register listing. The primary means of judging district intrusions is to determine their impact upon the area's architectural, historic, or archeological integrity. Factors to be considered in this judgment include the relative size, scale, design, and location of the questionable property, or, in the case of an archeological district, the seriousness of any ground-disturbing activities. Any proposed district must convey a sense of time and place through the collective significance of its structures or features. In the case of a historic or architectural district, if there are too many scattered non-contributing features, or if the one or two present have a dominating visual impact and so interrupt the sense of historical period or architectural style, then the district's integrity is lost or seriously damaged.

8. Where should boundaries be drawn?

Once the significance of a historic resource has been identified, the boundaries should be carefully drawn to include all the aspects or qualities of the resource that contribute to its significance. Boundaries should not be drawn to include buffer zones. Nor should they exclude features that are intrinsic to the resource. For example, all buildings/features of a historic complex should be included. Visual qualities such as integrity of setting or historic site lines related to the significance of the property should be considered integral parts of the resource.

In addition to visual qualities and distribution of all significant features, factors that influence the selection of boundaries include historical uses and associations, property lines, integrity of site, topographic features, and research qualities. The last generally apply to archeological sites. For example, the boundaries for an archeological property should reflect the known extent and configuration of the cultural deposits. Areas of high potential may be included when justifiable, although the inclusion of large areas of uncertain potential is not acceptable. For archeological districts, boundaries should also reflect the distribution of related sites. Districts may include areas with additional site potential, but they should not include large amounts of "empty" acreage. If warranted, a discontiguous segment approach may be used to eliminate irrelevant areas. In some cases, additional survey may be needed before appropriate boundaries can be selected.

9. What are the special issues involved in evaluating a rural historic district?

The fact that an area has remained rural is not sufficient criteria for the establishment of a historic district. The area must meet the specific standards of the National Register criteria, with the statement of significance demonstrating the area's historic and architectural importance and integrity. The appearance of the land and buildings should reflect the time of significance, and any changes in land use or building form should be minor and not detract from the historical sense of time and place.

Boundaries are critical elements of rural historic district nominations and should relate directly to the stated significance while emphasizing the area's integrity. Boundaries may be defined by natural features (rivers, tree lines), man-made delineations (historic property lines, political subdivisions) or contemporary features (highways, power lines). Combinations of the above may be used, but buffer zones are not permitted.

10. Are there any special considerations that should be taken into account when reviewing an archeological property?

Review of nominations for archeological properties involves looking for much of the same kinds of data as any other historic property: descriptive information giving a specific analysis of the site or district and how this is known; contextual information which indicates how this site or district fits into current knowledge of a region's history or prehistory; and explicit boundaries and reasons for their delineation based on the known extent of the resource.

Like other types of historic resources, archeological properties may be eligible under more than one criterion. It is important to keep this in mind when reviewing archeological nominations, as the nomination form should refer to all aspects of the significance of the property, and provide support for each. For example, in justifying the eligibility of a site or district under criterion D, the criterion most often applied to archeological properties, the text of the nomination form should emphasize that the site or district is known to contain data that may address specific research questions. The importance of

the information to be gained should be established by discussing the site or district in the context of current knowledge of the region's history or prehistory. For sites consisting largely of buried deposits, demonstration of potential to yield important information may involve subsurface testing. The necessity for and scope of subsurface testing must be decided on a property specific basis.

11. What qualities must be present for a property less than 50 years old to qualify for the National Register?

The National Register criteria for evaluation allow for the nomination of properties that have achieved significance within the last 50 years only if they are exceptionally important or if they are integral parts of districts that are eligible for Register listing. As a general rule, properties that have achieved significance within the last 50 years are not eligible for listing because the Register is a compilation of the nation's historic resources worthy of preservation. The National Register does not include properties important solely for their contemporary use or impact. Passage of time allows perceptions to be guided by scholarly study, the judgments of previous decades, and the dispassion of distance. One is then better prepared to evaluate what constitutes enduring interest and value.

The criteria do not describe "exceptional," nor should they. "Exceptional" cannot by its own definition be fully catalogued or anticipated. It may reflect the extraordinary impact of a social or political event. It may exist because an entire category of resources is so fragile that survivors of any age are unusual. It may be a function of the relative age of a community and its perceptions of old and new. It may be represented by a structure whose developmental or design value is quickly recognized by the architectural profession. It may reside in a range of possibly threatened resources for which the community has an unusually strong attachment.

12. Are there special criteria or considerations for nominating objects to the National Register?

Of the categories of resources eligible for the National Register, objects have often been the most controversial. They are a kind of resource different enough to raise questions about what types of objects are eligible and how the National Register criteria apply. Integrity of location and setting is especially important in determining what objects qualify for the Register. Objects that are part of collections are not eligible for listing on the grounds that the required "integrity of location . . ., setting . . ., feeling and association" is not present in a museum type of arrangement.

Integrity of location has been interpreted to mean that movable objects must be located in a suitable environment, not necessarily in a particular location. Thus ships should be on water and locomotives on tracks. Such objects may travel regularly, like the Delta Queen steamboat or San Francisco cable cars, or they may travel occasionally for special events.

Not all objects that possess integrity of location are eligible for the Register. They must also have significance in American history, which is derived from a variety of past associations or structural features, the same requirements as for any of the Register's resource categories. Objects currently listed in the National Register include ships, trains, boundary markers, monuments and statues, carousels, and rocks.

13. What are the criteria for listing vernacular architecture?

Examples of vernacular architecture are important in reflecting ways of life in particular regions. Criterion C, historic resources "that embody the distinctive characteristics of a type, period, or method of construction . . . or that possess high artistic values or that represent a significant and distinguishable entity whose components may lack individual distinction," is often applied to regional types, periods, and styles of vernacular resources. Such native resources are increasingly recognized as vital parts of the variety of American culture, especially as they become more scarce. Vernacular resources may convey a sense of historically common, but now rare or nonexistent, folk lifestyles or design patterns. Such resources might be modest in scale and simple in design and craftsmanship, yet are as legitimately historic as any other Register listing.

14. When are religious structures eligible for listing?

Religious structures are as potentially eligible for National Register listing as any other kind of resource. However, their significance must be based on either (1) architectural or artistic distinctiveness, or (2) past events of historical importance. Significance cannot be defined simply in terms of continuous religious use or ideology. A religious structure could be eligible for the National Register based on historical significance if it were associated with a religious group or institution that had an important impact on a community or society, if that structure itself was associated with the group or institution during the period of significance.

15. When are cemeteries eligible for listing?

Ordinarily cemeteries are not considered eligible for the National Register. Exceptions may include cemeteries with distinctive design, association with historic events, or uncommon age. Graves of persons of transcendent importance may be listed only if there is no other appropriate site or building directly associated with their productive lives.

16. How should the review board treat owner comments that do not relate to the criteria?

The review board should perform a strictly professional evaluation based only on historic, architectural, archeological, or cultural values, as stipulated in the National Register Criteria for Evaluation. In accordance with the Historic Preservation Amendments of 1980, in cases where property owners advise the State that they do not wish their property to be nominated, the State Historic Preservation Officer will not nominate the property for listing on

the National Register but should forward the nomination to the National Register for a determination of eligibility for the Register.

Suggested Reading

How To series. Washington, D.C.: U.S. Department of the Interior, 1979-1981. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

No. 1: "Verbal Boundary Descriptions" and "Establish Boundaries for National Register Properties." Brito, Herbert, and MacDougal, Bruce.
No. 2: "Evaluate and Nominate Potential National Register Properties that have Achieved Significance Within the Last Fifty Years." Sherfy, Marcella, and Luce, W. Ray.
No. 3: "Improve Quality of Photos for National Register Nominations." Smalling, Walter, and Haynes, Robert.

King, Tom. "Archeological Property Nominations." 11593. Washington, D.C.: U.S. Department of the Interior, 1976. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Luce, W. Ray. "Objects and the National Register." 11593. Washington, D.C.: U.S. Department of the Interior. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

MacDougal, Bruce. "Rural Historic Resources and the National Register," in New Directions in Rural Preservation. Washington, D.C.: U.S. Department of the Interior, 1980. Available from the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Murtagh, William J. "Aesthetic and Social Dimensions of Historic Districts." Historic Districts: Identification, Social Aspects, and Preservation. Washington, D.C.: National Trust for Historic Preservation, 1975.

National Park Service. "Archeology and Historic Preservation; Secretary of the Interior's Standards and Guidelines." Federal Register. September 29, 1983. Available from the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

National Register of Historic Places. "How to Apply the National Register Criteria for Evaluation." Washington, D.C.: U.S. Department of the Interior, 1980. Available from the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

National Register of Historic Places. "How to Complete National Register Forms." Washington, D.C.: U.S. Department of the Interior, 1977. Available from the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

National Register of Historic Places. "How to Complete National Register Multiple Resource Nomination Forms - Interim Guidelines." Washington, D.C.: U.S. Department of the Interior, 1978. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

National Register of Historic Places. "How to Complete National Register Thematic Nomination Forms - Interim Guidelines." Washington, D.C.: U.S. Department of the Interior, 1978. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

National Register of Historic Places. National Register Bulletin (previously called Standards and Guidelines Washington, D.C.: U.S. Department of the Interior, 1979-1981. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

No. 1: "Inclusion of All Eligible Resources Within Multiple Resource Nominations."
No. 2: "Nominations of Deteriorated Buildings to the National Register."
No. 3: "National Register Standards Applicable to New Regulations."
No. 4: "When Can a Moved Building Make a Contribution to a Historic District?"
No. 5: "Tax Treatments for Moved Buildings."
No. 6: "Nomination of Properties Significant for Association with Living Persons."
No. 7: "How are National Register Boundaries Defined for Historic Units of the National Park System?
No. 8: "Use of Nomination Documentation in Part 1 Certification Process."
No. 9: "Improving the Documentation for Properties Nominated to the National Register."

Talmage, Valerie and Chesler, Olga. The Importance of Small, Surface, and Disturbed Sites as Sources of Significant Archeological Data. Washington, D.C.: U.S. Department of the Interior, 1977. Available from National Technical Information Service, 5285 Port Royal Road, Springfield, Virginia 22161. Accession No. PB270939/AS. Paper, $4.50; microfiche, $3.00.

The National Register of Historic Places 1976. Volume I. Washington, D.C.: U.S. Department of the Interior, 1976. Available through the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-005-00645-1. Price $22.

The National Register of Historic Places 1976. Volume II. Washington, D.C.: U.S. Department of the Interior, 1978. Available through the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-005-00747-4. Price $19.

Protection of Historic Resources—Environmental Review

Environmental Review for Federal Undertakings

The protection of historic resources, once they have been identified and evaluated, is a crucial aspect of preservation. Historic resource protection can be defined in two parts:

- physical treatment; and
- integration into the land use and development planning process.

Protection is the process of determining and implementing appropriate actions to preserve and enhance those historic properties considered important.

Protective measures can take many forms. Those discussed in this publication include environmental review, Historic Preservation Fund grants-in-aid to selected properties, tax benefits for undertaking appropriate improvements to income-producing properties, and increased preservation education among key government officials and members of the public. Each of these activities is complex and important enough to merit independent examination. This section outlines environmental review and compliance procedures that, as planning tools, ensure the careful consideration of historic resources in any project that uses Federal money, land, or oversight. To avoid delays and increased costs, it is essential that the historic resources be identified early in the project.

The National Historic Preservation Act of 1966, as amended, created the authority and mechanisms to ensure the consideration of preservation concepts in federally funded, licensed, or approved undertakings. Subsequent Federal laws, such as the National Environmental Protection Act of 1969, provided additional protective mechanisms. Further, Executive Order 11593 and the

National Historic Preservation Act as amended in 1980 underscored the responsibility of Federal agencies to identify historic resources and ensure that they are fully considered during Federal planning. Many States have adopted similar policies and legislation pertaining to State funded, licensed, or approved projects. It is important to realize that these Federal and State laws are not meant to obstruct project planning or require preservation, but simply to ensure that the impact on historic resources is analyzed and carefully weighed prior to final decisionmaking and implementation of projects authorized by government.

Section 106 of the National Historic Preservation Act and the Advisory Council on Historic Preservation

In addition to promoting the preservation of historic resources, the 1966 act also created the Advisory Council on Historic Preservation, an independent body in the executive branch of the Federal Government that disburses information and counsel about historic preservation to the President and the Congress. The Advisory Council consists of citizens, preservation professionals, and representatives of Federal, State, and local governments and is supported by a professional staff.

One of the most significant responsibilities of the Advisory Council is reviewing and commenting upon federally licensed or assisted projects that could affect properties that are either listed in or eligible for the National Register, pursuant to section 106.

The Advisory Council on Historic Preservation should be consulted for further information regarding Section 106 review and compliance procedures and the resolution of 106 conflicts. Advisory Council procedures are found in 36 CFR 800.

Determinations of Eligibility

The Federal agency and the SHPO, through consultation, establish that there are potentially significant historic resources present within a project impact area. The National Park Service responds to requests from Federal agencies to make official determinations of eligibility.

Role of the Review Board in Environmental Review

Although review board members do not play an official role in the environmental review process, awareness of the importance of early planning in the Federal Government's environmental review and compliance procedures will allow review board members to serve as troubleshooters. Through their knowledge of historic resources and Federal projects in communities where they live, review board members can play a key role in advancing preservation planning and protection. The environmental review process provides citizens with a system that allows a full presentation of all sides of any development issue that may affect historic resources. When applied early in the process it is most effective in achieving a planning effort that is comprehensive and efficient while respecting historic resources. Other general environmental review activities review board members can involve themselves in are:

- advising the SHPO in formulating laws or procedures, similar to the Federal Advisory Council process (36 CFR 800), to insure that no action or funding that affects a National Register eligible property is taken by any agency of State government until a proper review of the project's impact has been made; and

- serving in an advisory capacity in any environmental review or National Register determination of eligibility case which the SHPO in his/her judgment wants to refer to the review board.

Protection of Historic Resources—The Historic Preservation Fund

Another important mechanism to protect historic resources is the Historic Preservation Fund (HPF) grant program. Money is appropriated from the HPF by the U.S. Congress for matching grants to the States for preservation programs that will identify, preserve, and protect historic properties. Major operational authority has been delegated by NPS to the States, including the selection of projects to fund.

State Eligibility for Funding from the Historic Preservation Fund

Only approved State programs are eligible for grants from monies appropriated by Congress from the Historic Preservation Fund (HPF). In accordance with the National Historic Preservation Act, as amended, all States are presumed to have approved programs through December, 1983. Beginning for all States in FY 1983 and periodically thereafter, the National Park Service conducts the State Program Approval Process. This will entail an examination of whether the State meets the requirements of Section 101 (b) of the National Historic Preservation Act, as amended, the adequacy of State reports, and any requirement added by Congress in appropriating funds.

Activities Eligible for HPF Funding

Subject to restrictions set in annual HPF appropriation acts, the "HPF Grants Management Manual," (being revised and titled the "National Register Programs Manual"), and other NPS guidance, activities are generally eligible for funding if they relate to the identification, evaluation, or protection of historic or archeological resources. The list below includes most of the major types of eligible activities, but is not exhaustive. This list is drawn primarily from Section 101 (b) of the National Historic Preservation Act, as amended:

Administering the State's historic preservation program

Conducting a comprehensive, statewide survey of historic properties

Maintaining a statewide inventory of significant properties

Nominating significant properties to the National Register and reviewing requests for determinations of eligibility

Preparing and using a comprehensive statewide plan for preservation of cultural resources

Cooperating with the Secretary of the Interior, the Advisory Council on Historic Preservation, and other Federal, State, and local governments, organizations, and individuals to ensure that historic properties are taken into consideration at all levels of planning and development

Reviewing requests for certification from property owners wanting to use provisions of Federal preservation tax incentives

Administering the program of Federal grant assistance for historic preservation within the State including subgrants for survey, development*, planning, acquisition* (if allowed by Congress), and certified local government pass-through

Preparing feasibility studies, plans, and specifications

Providing public information, education, training, and technical assistance relating to Federal, State, and local historic preservation activities

Cooperating with local governments in the development of local historic preservation programs

*Development subgrants are those in which a property listed on the National Register is protected, stabilized, preserved, rehabilitated, restored, or reconstructed. Acquisition subgrants are those in which a property listed in the National Register of Historic Places is acquired using HPF assistance. All acquisition/development subgrants must be accomplished in accordance with "The Secretary of the Interior's Standards for Historic Preservation Projects," which outline effective and appropriate treatments for historic properties.

Historic Preservation Fund Grants

HPF grants formerly fell into two broad categories: (1) non-construction, and (2) construction. Nonconstruction grants and activities were commonly referred to as "Survey and Planning" or "S&P". Construction was commonly referred to as "Acquisition and/or Development" or "A&D". Though authorized by the National Historic Preservation Act, as amended, A&D activities have been restricted by Congress in recent appropriation acts.

S&P grants had always been funded as single multi-purpose grants, including a range of identification, evaluation, and protection objectives and activities. A&D grants, on the other hand, were approved on a project-by-project basis prior to the obligation of funds. The 1980 amendments to the National Historic Preservation Act allowed all activities (S&P and A&D) to be funded under a single comprehensive grant.

Each subgrant is reported upon by the State through an Informational Standard Form 424. All of the grant activities financed with HPF assistance must conform to the administrative policies, procedures, and guidelines detailed in the "HPF Grants Management Manual" (soon to be revised and titled the "National Register Programs Manual") and supplemental instructions. Some States have developed their own manuals to guide implementation of their programs. A State's annual share of the HPF must be matched equally by the State. Survey and inventory activity, which is allowed a 70 percent Federal share by the National Historic Preservation Act, as amended, is the only exception to the 50 percent Federal - 50 percent nonfederal matching share requirement that applies to the programmatic HPF grant. Because only an overall Statewide program

matching share is required by NPS, the amount of matching share for individual activities, projects, and subgrants is dependent on State policy.

The State's matching share may be composed of State or local government funds, private dollars, or donated goods, services or property. Certain non-HPF Federal funds may also be used in the matching share if the Federal program's legislation permits such use.

HPF Grant Application

The State Annual grant application summarizes and provides estimates of activities the State wants to accomplish during the fiscal year. Once the Secretary of the Interior has notified the States that HPF grants will be awarded, the application begins the funding process.

Beginning in FY 1984, the standard instructions for completing the application may be found in the "HPF Grants Management Manual" (soon to be revised and titled the "National Register Programs Manual"). If it seems likely that there will be an HPF appropriation, NPS will alert the States and issue any supplemental instructions necessitated by the appropriation act. The application for a regular appropriation normally consists of standard forms and certifications, the Program Overview, and Attachment A, all of which are comprehensively reviewed by NPS. These elements are summarized briefly below:

Standard Forms and Certifications Standard Forms and Certifications include budget forms, obligating documents, reporting forms, federally mandated assurances, Review Board and State staff certifications.

Program Overview The Program Overview is a brief statement of how the State preservation program has evolved to its present state and what its future outlook and emphasis will be. Past achievements, current problems and needs, and how these needs will be met are summarized.

Attachment A Attachment A consists of a statistical breakdown of the proposed State preservation program for the fiscal year, in terms of outlay, effort, and products as they apply to specified Program Areas. The Attachment A is first prepared as part of the Continuation Grant (see below for description) and updated periodically as new HPF awards become available or amendments are necessary.

End-of-Year Report

The End-of-Year Report is a report of what the State has accomplished during the fiscal year. It includes:

a statistical report of outlay, effort, and products (reported on Attachment A)

a list of sources of nonfederal matching share (Attachment B)

a statement of technical assistance needs

a certification that all special conditions to the grant agreement have been fulfilled.

The End-of-Year Report is due to NPS shortly after the end of the fiscal year. Data provided in End-of-Year Reports are used to answer questions in Congressional hearings and may be used for apportionment purposes, should there be future appropriations.

Continuation Grant

At the end of each fiscal year, States must close out their books for that year. Completed activities are described in the End-of-Year Report. Funds committed to uncompleted subgrants and contracts may be carried over for use in the following fiscal year as part of a new grant called the Continuation Grant. States may also carry over, as part of their Continuation Grant, unapplied funds to be used for in-house purposes including administrative expenses. No more than 25 percent of a State's total award may be carried over as this portion of the Continuation Grant.

Funds included in the Continuation Grant must be kept separate in accounting records from any funds appropriated for the new fiscal year. Attachment A does not require separate accounting. In the Continuation Grant, States provide statistics for Attachment A which are updated (when funds from appropriations for new fiscal year are awarded) to provide combined cumulative estimates for the new year.

Continuing Resolution Grant

Continuing Resolutions are enacted when Congressional action on appropriations is not completed by the beginning of a fiscal year. A Continuing Resolution is legislation enacted to provide funding so that specific activities may continue operation until the regular appropriations are enacted. A Continuing Resolution Grant is awarded by the Secretary of the Interior to States to prevent disruption during this period. When a Continuing Resolution is passed, NPS will alter the usual application format by delaying the requirement of a Program Overview and asking States to update the Attachment A (approved for the Continuation Grant) for the period covered by the Continuing Resolution.

Role of the Review Board in the HPF and the State Plan

The board is responsible for reviewing the State planning documents prior to the Department of the Interior's approval of any application. In its review, board members should be concerned with an examination of the application's goals and objectives to determine if they adequately reflect the State's preservation policy and if they will allow the State to achieve the objectives of its comprehensive, longer term plan. The proposed work outlined annually should meet the needs determined by the State, set within the context of NPS requirements. The direction of the State's past accomplishments, current activities, and future initiatives should demonstrate some consistency and effectiveness through survey, planning, acquisition, and/or development activities. Over time (not necessarily within one year), all types of preservation resources - archeological, architectural, historical, and cultural - should be an integral part of the plan, and all regions of the State should be represented in the plan, according to their endemic resources.

While application of their expertise in the HPF program is important, review board members should avoid conflict of interest involvement by refraining from participation in grant contract-related decisions which might benefit members financially.

The review board's function is to render a balanced, independent judgment concerning the overall plan for historic preservation in the State. The members' positions as dedicated professionals and citizen activists in preservation make their advisory role a vital one in the continuous shaping of a productive State preservation program.

Suggested Reading

Brown, Floy A. Chateau Clare, Woonsocket, Rhode Island; Rodman Candleworks, New Bedford, Massachusetts; Rehabilitation Through Federal Assistance. Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Bryan, John M., and the Triad Architectural Associates. Abbeville, South Carolina: Using the Grant-in-Aid Funds for Rehabilitation Planning and Project Work in the Commercial Town Square. Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Guthrie, Susan. Main Street Historic District, Van Buren, Arkansas: Using Grant-in-Aid Funds for Storefront Rehabilitation/Restoration with a Districtwide Plan. Washington, D.C.: U.S. Department of the Interior, 1980. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Hecker, John C., AIA. Planning for Exterior Work on the First Parish Church, Portland, Maine, Using Photographs as Project Documentation. Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Kleyle, Frederec Ellsworth. Rehabilitation of Historic Buildings. Washington, D.C.: U.S. Department of the Interior, 1980. Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-016-00130-3. Price $3.50

Mendel-Mesick-Cohen, Architects. Fort Johnson, Amsterdam, New York: A Historic Structure Report, 1974-1975. Washington, D.C.: U.S. Department of the Interior, 1978. Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-005-00706-7. Price $5.00

Phillips, Morgan W. The Morse-Libby Mansion, Portland, Maine: A Report on Restoration Work, 1973-1977. Washington, D.C.: U.S. Department of the Interior, 1977. Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-005-00699-1. $5.00

Starke, Barry W. Maymont Park, Richmond, Virginia: The Italian Garden; Using Grant-in-Aid Funds for Landscape Restoration. Washington, D.C.: U.S. Department of the Interior, 1980. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

The Secretary of the Interior's Standards for Historic Preservation Projects, With Guidelines for Applying the Standards. Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

White, Richard. Olmsted Park System, Jamaica Pond Boathouse, Jamaica Plain, Massachusetts: Planning for Preservation of the Boathouse Roof. Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Additional Resources

Advisory Council on Historic Preservation. Treatment of Archeological Properties: A Handbook, 1980. Available from Advisory Council on Historic Preservation, 1100 Pennsylvania Ave., N.W., Room 809, Washington, D.C. 20004.

Burns, John A., AIA. Energy Conserving Features Inherent in Older Homes. Washington, D.C.: U.S. Department of the Interior 1982. Available from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number: 024-005-00838-1. Price $4.75

Chambers, J. Henry, AIA. Cyclical Maintenance for Historic Buildings. Washington, D.C.: U.S. Department of the Interior, 1976. Available from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, GPO Stock Number: 024-005-00637-1. Price $6.50

Curtis, John Obed. Moving Historic Buildings. Washington, D.C.: U.S. Department of the Interior, 1979. Requests for single copies may be sent to Technical Preservation Services, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Frangiamore, Catherine Lynn. Wallpapers in Historic Preservation. Washington, D.C.: U.S. Department of the Interior, 1977. Available from U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-005-00685-1. Price $5.00

Gayle, Margot and Look, David W. (Part I); Waite, John (Part II). Washington, D.C.: U.S. Department of the Interior, 1980. Metals in America's Historic Buildings: Uses and Preservation Methods. Single copies available from Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

McGimsey, Charles R. III and Davis, Hester A. The Management of Archeological Resources: The Airlie House Report. Washington, D.C.: The Society for American Archeology, 1977. Available from SAA, 1703 New Hampshire Ave., N.W. Washington, D.C. 20009.

Myers, Denys Peter. Gaslighting in America: A Guide for Historic Preservation. Washington, D.C.: U.S. Department of the Interior, 1978. Available from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number: 024-016-00094-3. Price $8.50

Park, Sharon C., AIA. Improving Thermal Efficiency: Historic Wooden Windows. The Colcord Building, Oklahoma City, Oklahoma. Washington, D.C.: U.S. Department of the Interior, 1982. Available from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

GPO Stock Number 024-005-00840-3. Price $3.00

Parrott, Charles. Access to Historic Buildings for the Disabled. Washington, D.C.: U.S. Department of the Interior, 1980. Available through the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, GPO Stock Number: 024-016-00149-4. Price $5.50

Preservation Briefs. Washington, D.C.: U.S. Department of the Interior, 1975-1982. Single copies of Preservation Briefs 1, 4, 5, and 6 are available free from the following Regional Offices of National Park Service: Mid-Atlantic, 143 S. Third St., Philadelphia, PA 19106; Southeast, 75 Spring St., S.W., Atlanta, GA; Rocky Mountain, P.O. Box 25287, Denver, CO 80225; Western, Box 36063, San Francisco, CA; and Alaska, 2525 Gambell St., Anchorage, AK 99503.

Copies of the other Preservation Briefs are available from the U.S. Government Printing Office, Washington, D.C. 20402. Price: $2.25 each or $22 for multiples of 100. GPO Stock Numbers are given below.

Preservation Briefs: 1. The Cleaning and Waterproof Coating of Masonry Buildings. Mack, Robert C., AIA. Free.

Preservation Briefs: 2. Repointing Mortar Joints in Historic Brick Buildings. Mack, Robert C., AIA; Tiller, deTeel P. and Askings, James S. GPO Stock Number 024-016-00148-6.

Preservation Briefs: 3. Conserving Energy in Historic Buildings. Smith, Baird M., AIA. GPO Stock Number 024-016-00103-6.

Preservation Briefs: 4. Roofing for Historic Buildings. Sweetser, Sarah M. Free.

Preservation Briefs: 5. The Preservation of Historic Adobe Buildings. National Park Service. Free.

Preservation Briefs: 6. Dangers of Abrasive Cleaning to Historic Buildings. Grimmer, Anne E. Free.

Preservation Briefs: 7. The Preservation of Historic Glazed Architectural Terra-Cotta. Tiller, de Teel P. GPO Stock Number 024-016-00115-0.

Preservation Briefs: 8. Aluminum and Vinyl Sidings on Historic Buildings. Myers, John H. Out of Print.

Preservation Briefs: 9. The Repair of Historic Wooden Windows. Myers, John H. GPO Stock Number 024-016-00147-8.

Preservation Briefs: 10. Exterior Paint Problems on Historic Woodwork. Weeks, Kay D. and Look, David W., AIA. GPO Stock Number 024-005-00842-0.

Preservation Briefs: 11. Rehabilitating Historic Storefronts. Jandl, H. Ward. GPO Stock Number 024-005-00843-8.

Phillips, Morgan W. and Selwyn, Judith E. Epoxies for Wood Repairs in Historic Buildings. Washington, D.C.: U.S. Department of the Interior, 1978. Available from Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402, GPO Stock Number: 024-016-0095-1. Price $5.00

Vonier Associates, Inc., Thomas. Energy Conservation and Solar Energy for Historic Buildings: Guidelines for Appropriate Designs. Washington, D.C.: U.S. Department of the Interior, 1981. Available ($6.95 prepaid) from The National Center for Architecture and Urbanism, 1927 S St., N.W. Suite 300, Washington, D.C. 20009.

Weiss, Morgan R. Exterior Cleaning of Historic Masonry Buildings. Washington, D.C.: U.S. Department of the Interior, 1977. National Park Service, U.S. Department of the Interior 20240. Requests for single copies may be sent to Technical Preservation Services, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

FIRST CITIZENS BANK
AND TRUST COMPANY

Protection of Historic Resources—Tax Incentives

Since 1976 the U.S. Internal Revenue Code has contained a variety of incentives to encourage capital investment in income-producing historic buildings and to spur revitalization of historic neighborhoods. State historic preservation offices have played a major role in the operation of the tax incentive programs.

In 1983 NPS proposed regulations which would make State operation in these tax programs voluntary. The new regulations would also shorten, for qualified States, the review periods in which they may examine and comment on all tax certification requests in their jurisdictions. The tax programs and operational procedures are described below.

The historic preservation provisions, established by section 2124 of the Tax Reform Act of 1976, have included:

- 5-year amortization of qualified rehabilitation costs,
- accelerated depreciation for substantial rehabilitations;
- tax deductions for charitable contributions of partial interests in historic property for conservation purposes;
- denial of incentives for demolition of historic buildings (denial of deduction of expenditures or losses resulting from demolishing the structure; denial of accelerated depreciation for any replacement building constructed on the site of a demolished historic structure).

Technical corrections were made to the provisions in section 701(f) of the Revenue Act of 1978. A new investment tax credit for commercial and industrial rehabilitation was also established by section 315 of this law. Additional amendments, including an extension of these provisions past their initial 1981 expiration dates, and permanent provisions affecting charitable donations were enacted by the Tax Treatment Act of 1980.

On August 13, 1981, the Economic Recovery Tax Act was signed into law. It contains significant revisions of the historic preservation tax incentives outlined above. Among other things, this law replaces the 1976 and 1978 incentives with:

- a 25 percent investment tax credit for rehabilitation of historic commercial, industrial and rental residential buildings which can be combined with
- a 15-year cost recovery period for the adjusted basis of the historic building.

The Tax Equity and Fiscal Responsibility Act of 1982, which was signed into law on September 3, 1982, affects the way the adjusted basis of certified historic structures is determined for purposes of the accelerated cost recovery deductions, institutes a transition rule exempting certain properties from the new basis adjustment provision, and changes the limit on the investment tax credit a taxpayer may use to reduce tax liability in a particular taxable year. Owners electing the 25 percent investment tax must reduce the basis of the building by one-half the amount of the credit.

In general, the incentives of the 1976 tax law apply to rehabilitations with costs incurred between June 1976 and December 1981. The 25 percent investment tax credit applies to rehabilitation expenditures incurred after December 31, 1981. More detailed explanations of the various tax incentives and the procedures for obtaining certifications are outlined below.

Historic Structures and Rehabilitations Affected by the Tax Provisions

Preservation tax incentives are available for any project which the Secretary of the Interior designates as a certified rehabilitation of a certified historic structure.

A certified historic structure is any structure, subject to depreciation as defined by the Internal Revenue Code, which is

- listed individually in the National Register of Historic Places, or
- located in a registered historic district and certified by the Secretary of the Interior as being of historic significance to the district.

A registered historic district is a National Register district or a State or local district that has been certified by the Secretary of the Interior.

A certified rehabilitation is

- any rehabilitation of a certified historic structure that the Secretary of the Interior has determined is consistent with the historic character of the property or the district in which the property is located.

The Internal Revenue Code (IRC) limits the provisions to buildings used in trade or business or held for the production of income, such as commercial or residential rental properties. Non-depreciable buildings may qualify as certified historic structures only if they are the subject of charitable contributions for conservation purposes.

To qualify for the tax incentives, property owners must complete a two-part Historic Preservation Certification Application and secure certification from the Secretary of the Interior regarding

- the historic character of a structure; and
- the quality of the rehabilitation work performed on a building.

Owners of properties listed in the National Register of Historic Places either individually or within districts are eligible to apply for certifications. Owners of properties located in State or local districts that are not listed in the National Register may also apply for certifications if the statutes under which the districts were established have been certified by the Secretary of the Interior. The districts themselves must also be certified as substantially meeting National Register Criteria for Evaluation. Historic Preservation Certification Applications are available from the SHPO.

Rehabilitation Tax Incentives

The 25 Percent Investment Tax Credit (ITC)

Section 212 of the Economic Recovery Tax Act (IRC Section 46 and 48) permits an owner of record or lessee with a lease term of 15 years or greater to elect a 25 percent tax credit on qualified rehabilitation expenditures incurred after December 31, 1981, in connection with certified rehabilitation. The building may be used for industrial, commercial or rental residential purposes. The certified historic structure must be substantially rehabilitated with costs exceeding the greater of $5000 or the adjusted basis of the building (actual cost minus any depreciation already taken). The monetary test to qualify for the tax credit must be met within a 24-month period or, for phased projects where architectural plans and specifications are completed before the rehabilitation begins, over a 60-month period. In addition, 75 percent of the existing exterior walls must remain in place as external walls in the rehabilitation process.

Non-historic buildings 30 to 39 years old which are rehabilitated can qualify for a 15 percent investment tax credit, and a 20 percent credit is available to buildings 40 years or older. The buildings can be used for industrial and commercial purposes only. Owners who have properties within registered historic districts, however, must obtain certification that their structures are not historic to elect these lesser tax credits (see Certification of Properties Within Registered Historic Districts below). The 15 percent and 20 percent credits are not available for buildings which are individually listed in the National Register.

The 15, 20 and 25 percent investment tax credits can be elected with a 15-year cost recovery period for the adjusted basis of the building. Under section 212(b) of the Economic Recovery Tax Act, buildings which use the 15 percent or 20 percent investment tax credits must reduce their adjusted basis by the amount of the credit before determining the cost recovery deductions. The 25 percent investment tax credit available for certified historic structures does not have to be subtracted from the adjusted basis of the building for purposes of figuring the cost recovery allowance. Section 205(q) of the new tax bill alters this provision by requiring taxpayers to reduce the basis of certified historic structures by one-half of the 25 percent investment tax credit. The determination of the adjusted basis for buildings using the 15 percent or 20 percent ITC remains the same under the new bill.

Neither the ITC nor the straight-line method of depreciation is classified as an item of tax preference; therefore, taxpayers investing in qualified rehabilitations are not subject to the minimum 15 percent tax penalty that is required for the 5-year amortization and accelerated depreciation incentives.

Generally, if a qualified rehabilitated building is held by the taxpayer for longer than 5 years after the rehabilitation is completed and the building is placed in service, there is no recapture of the ITC. If the property is disposed of after a holding period of less than 1 year after it is placed in service, 100 percent of the ITC is recaptured. For properties held between 1 and 5 years, the ITC recapture amount is reduced by 20 percent per year.

Transition Rules

A transition rule permits projects on which the physical work began before January 1, 1982, to use a combination of the old and new laws. Consequently, if qualified historic rehabilitation expenditures are incurred before and after January 1, 1982, prior expenditures can qualify for the present 10 percent ITC (plus accelerated depreciation) or 5-year amortization. Expenditures incurred on or after January 1, 1982, will continue to be treated under the old law unless the rehabilitation meets the new law's substantial rehabilitation test. If the test is met, the new law applies, and the 25 percent ITC is the only tax option. Rehabilitation work on 20- to 30-year-old buildings begun before January 1, 1982, may continue to qualify under the provisions of the Tax Reform Act until completion if the rehabilitation would have qualified under the old law.

Five-Year Amortization

The Tax Reform Act allows an owner of a certified historic structure to amortize the costs of a certified rehabilitation over a 5-year period (IRC Section 191), even if the expected life of the improvement exceeds 5 years. This amortization provision applies only to rehabilitation expenses incurred after June 14, 1976, and before January 1, 1982.

Accelerated Depreciation

If a property qualifies as a substantially rehabilitated structure, the Tax Reform Act permits an owner to take accelerated depreciation by depreciating the adjusted basis of the entire rehabilitated structure at a faster rate than he otherwise would be allowed to use (IRC Section 167(a)). A substantially rehabilitated historic property is any certified historic structure for which the cost of certified rehabilitation (during a 24-month period ending on the last day of any taxable year, less any amounts allowed as depreciation or amortization during this period) exceeds either $5,000 or the adjusted basis of the property, whichever is greater. The adjusted basis is generally the owner's initial cost of the property plus the cost of prior improvements less amounts previously allowed to the owner as depreciation. The accelerated depreciation provision of the act applies only to expenses incurred after June 30, 1976, and before January 1, 1982.

The 10 Percent Tax Credit

Section 315 of the Revenue Act of 1978 provides an investment tax credit of up to 10 percent of allowable rehabilitation expenses (IRC Section 48) to encourage the rehabilitation of older buildings used in all types of business or income-producing activities except those, such as apartments, which are used for residential purposes.

In order to qualify for this investment tax credit, the expenditure must be incurred after October 31, 1978, and before January 1, 1982, in connection with the rehabilitation or reconstruction of a building that has been in use for a period of at least 20 years before the commencement of the rehabilitation. In addition, 75 percent of the existing external walls must remain in place in the rehabilitation process. If the building in question is a certified historic structure, a taxpayer must obtain a certification of the rehabilitation, as described previously, in order to qualify for the credit. The credit can be used with the accelerated depreciation incentive discussed above but cannot be used with the amortization provision.

Demolition Provisions

The Tax Reform Act provides that an owner or lessee of a certified historic structure cannot deduct expenditures or losses resulting from demolition of the structure. This provision, extended by the Tax Treatment Extension Act of 1980, applies to demolitions beginning after June 30, 1976, and before January 1, 1984.

The Tax Reform Act also prohibits the use of accelerated depreciation for any structure in whole or in part constructed, reconstructed, erected, or used on a site that was occupied by a certified historic structure that had been demolished or substantially altered other than by a certified rehabilitation. The provision concerning denial of accelerated depreciation applies to expenditures on construction, reconstruction, or erection of a structure after December 31, 1975, and before January 1, 1982.

For the purposes of these provisions, any building located in a registered historic district will be treated as a certified historic structure unless the Secretary of the Interior has determined prior to the demolition of the building that it is not of historic significance to the district.

Charitable Contributions

Section 6 of the Tax Treatment Extension Act of 1980 established permanent provisions affecting income and estate tax deductions for charitable contributions of partial interests in historic property (IRC Section 170). Generally, the IRS considers that a donation of a qualified real property interest to preserve a historically important land area or certified historic structure meets the test of a charitable contribution for conservation purposes. Further explanation is contained in Title 26 of the Code of Federal Regulations, Parts 1, 20, and 25.

The IRS proposes to define as a historically important land area:

-an independently significant land area (for example, an archeological site or Civil War battlefield) that substantially meets the National Register Criteria for Evaluation

-any building or land area within a registered historic district (except buildings that cannot reasonably be considered as contributing to the significance of the district), or

-any land area adjacent to a property individually listed in the National Register (but not within a registered historic district) in a case where the physical or environmental features of the land area contribute to the historic or cultural integrity of the structure.

For purposes of the charitable contribution provisions as defined by the Secretary of the Interior, a certified historic structure need not be depreciable to qualify, may be a structure other than a building and may also be a remnant of a building such as a facade, if that is all that remains, and may include the land area on which it is located.

Certification of Properties Individually Listed in the National Register

All individually listed National Register properties are considered certified historic structures if they are subject to depreciation (this latter requirement does not apply for purposes of charitable contributions). Owners of these properties do not have to complete Part 1 of the Historic Preservation Certification Application. To determine whether or not a property is individually listed in the National Register, a property owner should consult the appropriate SHPO.

Certification of Properties Within Registered Historic Districts

Property owners must complete Part 1 of the Historic Preservation Certification Application, according to instructions included with the application to obtain the following:

-certified historic structure designation for a building within a registered historic district

-certification that a building is not significant to a registered historic district for the lesser 15 percent and 20 percent credits for rehabilitation of non-historic buildings

-certified historic structure designation for charitable contributions for conservation purposes

The application is submitted to the SHPO, who reviews the historic significance of the building to the district in which it is located and forwards the application with a recommendation to the appropriate NPS regional office for final evaluation. Notification of certification by the NPS is sent directly to the property owner. The significance of structures within historic districts is evaluated by the SHPO and the NPS in accordance with the Standards for Evaluating Significance within Registered Historic Districts:

(1) A building contributing to the historic significance of a district is one which by location, design, setting, materials, workmanship, feeling and association adds to the district's sense of time and place and historical development.

(2) A building not contributing to the historic significance of a district is one that does not add to the district's sense of time and place and historical development; or one where the integrity of the location, design, setting, materials, workmanship, feeling and association has been so altered or has so deteriorated that the overall integrity of the building has been irretrievably lost.

(3) Ordinarily buildings that have been built within the past 50 years are not considered to contribute to the significance of a district unless a strong justification concerning their historical or architectural merit is given or the historical attributes of the district are considered to be less than 50 years old.

Certification of State and Local Statutes and Historic Districts

A property located in a State or local, rather than National Register, historic district can qualify for preservation tax incentives if the statute or ordinance creating the district has been certified by the Secretary of the Interior; if the district has been certified as substantially meeting National Register criteria; and, if the property is certified as being of historic significance of the district. To be eligible for certification, statutes establishing a district or districts must contain criteria which substantially achieve the purpose of preserving and rehabilitating buildings of historic significance to the district. At a minimum the statute should provide for a duly designated review body, such as a board or commission, with the power to review proposed alterations to structures within the designated districts.

The request for certification of statutes and State or local historic districts designated thereunder must be made to the appropriate SHPO by an authorized representative of the governmental body that enacted the law. Documentation must include copies of the statute and related bylaws or ordinances and, in the case of local historic district statutes, copies of applicable State enabling legislation. Documentation on a district must include a description of its appearance, a statement of significance, a map defining the boundaries, an indication of buildings that do not contribute to the district's significance, and representative photographs. The SHPO reviews the documentation and forwards it with a recommendation to NPS. Notification of certification is sent directly to the authorized governmental representative by NPS.

Certification of Rehabilitation Work

A property owner seeking certification of rehabilitation work involving a certified historic structure must complete Part 2 of the Historic Preservation Certification Application. Part 2 may be completed at any time during the course of the rehabilitation work, although owners are strongly encouraged to submit proposed work for approval prior to construction. The application must be signed by the property owner and submitted to the SHPO who reviews the information and forwards it with a recommendation to NPS.

Notice of approval of proposed work or certification of completed work is sent directly to the property owner. A project does not become a certified rehabilitation eligible for the tax incentives until it is completed and so designated by the NPS.

All rehabilitation projects that owners wish certified for purposes of Federal tax incentives are reviewed and evaluated in accordance with The Secretary of the Interior's Standards for Rehabilitation. The Standards apply to both interior and exterior features. NPS reviews the entire rehabilitation project (including any new construction on the site) and certifies the rehabilitation only if the overall project meets the Standards.

Role of the Review Board in Tax Incentives

Although review board members do not play an official role in the tax incentives process, their knowledge of the provisions for preservation undertakings is very important. These programs allow preservation to be competitive with other forms of construction and property development. Review board members can use their knowledge of the various tax benefits to advise and inform property owners, real estate developers, and planners about the programs that make preservation projects attractive as a financial investment as well as an aesthetic one. Many people have heard of the success of tax incentives for historic preservation and welcome the knowledge review board members can offer.

Suggested Reading

Alley, Paul. "Apply for Certification of State and Local Statutes and Historic Districts." How To 5. Washington, D.C.: U.S. Department of the Interior, 1981. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Brown, Floy A. Rehabilitating Historic Hotels: The Peabody Hotel, Memphis, Tennessee. Washington, D.C.: U.S. Department of the Interior, 1980. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Coughlin, Thomas. Easements and Other Legal Techniques to Protect Historic Homes in Private Ownership. Washington, D.C.: Historic House Association of America, 1981. Available from the Historic House Association of America, 1600 H Street, NW, Washington, D.C. 20006.

Fisher, Charles E., MacRostie, William G., and Sowick, Christopher A. Directory of Historic Preservation Easement Organizations. Washington, D.C.: U.S. Department of the Interior, 1981. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Gyrisco, Geoffrey M. "Legal Tools to Preserve Archeological Sites." 11593 Special Issue, (Fall 1980). Washington, D.C.: Department of the Interior, 1980. Available from the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

MacRostie, William G. Rehabilitating Historic Office Buildings: Two Projects Using Federal Tax Incentives. Washington, D.C.: U.S. Department of the Interior, 1982. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

MacDougal, Bruce, and O'Connell, Kristin. "Apply for Certification of Significance under Section 2124 of the Tax Reform Act of 1976." How To 4. Washington, D.C.: U.S. Department of the Interior, 1981. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

National Park Service. Preservation Tax Incentives Information Sheet(s). Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

National Park Service. Tax Incentives: New Investment Opportunities. Washington, D.C.: The Preservation Press. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Oldham, Sally G. and Jandl, H. Ward, editors. Federal Tax Provisions To Encourage Rehabilitation of Historic Buildings: An Assessment of Their Effect. Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Park, Sharon C., AIA. Storefront Rehabilitation: The Harding Building, Jackson, Mississippi. Washington, D.C.: U.S. Department of the Interior, 1980. Single copies available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

"Rehabilitation Investment Tax Credit." 11593. (volume 4, number 3). Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Saxe, Emma Jane. "Qualify Historic Properties Under the New Federal Law Affecting Easements." How To 6. Washington, D.C.: U.S. Department of the Interior, 1981. Available through the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Technical Preservation Services (now the Preservation Assistance Division). Respectful Rehabilitation: Answers to Your Questions on Historic Buildings. Washington, D.C.: The Preservation Press, 1982. Available from The Preservation Bookshop, National Trust for Historic Preservation, 1600 H Street NW, Washington, D.C. 20006. Price $9.95 plus $2.50 for postage and handling.

Tax Incentives for Historic Preservation. Edited by Gregory E. Andrews. Washington D.C.: National Trust for Historic Preservation, 1980. Available from the Preservation Press, National Trust for Historic Preservation, 1600 H Street NW, Washington, D.C. 20006. Price $12.85.

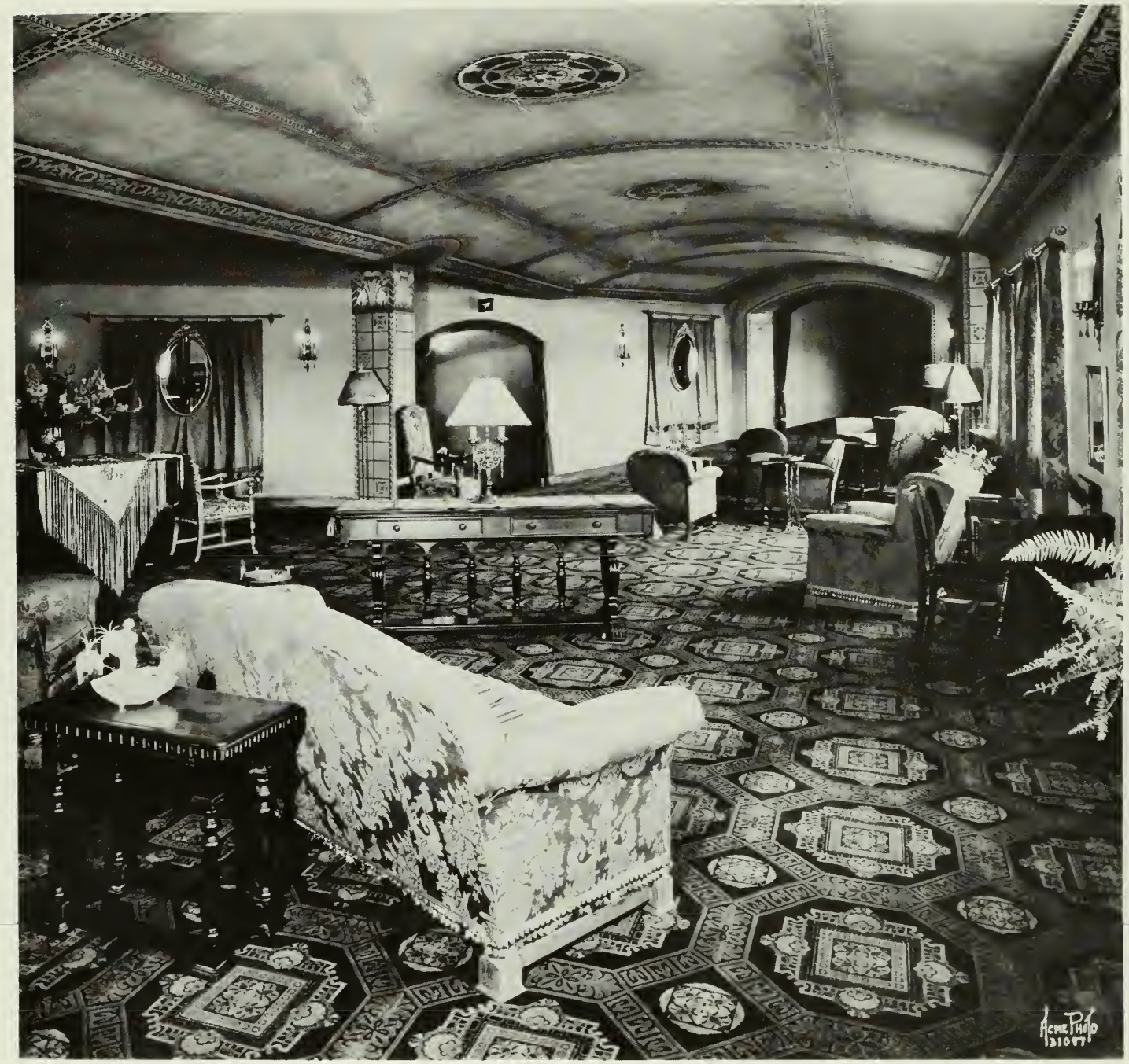
"Tax Incentives for Rehabilitating Historic Buildings." Information leaflet. Available through the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. GPO Stock Number 024-016-00128-1. Price $1.25; $12 per 100.

The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings. Washington D.C.: U.S. Department of the Interior, 1983. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Thomas, Margaret A. Carr Mill, Carboro, North Carolina: A Rehabilitation Project Under the Tax Reform Act of 1976. Washington, D.C.: U.S. Department of the Interior, 1979. Available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

See also the list of Additional Resources after the Suggested Reading list (p. 44) at the end of the "Protection of Historic Resources - The Historic Preservation Fund" chapter.

Protection of Historic Resources—Documentation


ACME PHOTO
131077

One of the primary goals of the Historic American Buildings Survey (HABS) and Historic American Engineering Record (HAER) is preservation through documentation.

In 1933 the Historic American Buildings Survey was established to assemble a national archives of historic American architecture. It operates under a tripartite agreement among the National Park Service, the Library of Congress, and the American Institute of Architects. The National Park Service administers the program and is responsible for qualitative standards, organization of projects, and selection of subjects for recording. The Library of Congress is the repository for the records, serviced by the Prints and Photographs Division. In 1969 the Historic American Engineering Record was created to document historic engineering and industrial structures. Today HABS and HAER represent a comprehensive survey of the history of the building arts in the United States. Its archives contain over 17,000 drawings, 40,000 photographs and thousands of pages of architectural data. Highest priority is given to historic properties that are endangered or threatened.

Documenting historic properties prompts preservation in several ways. Historic buildings or structures listed in or eligible for the National Register of Historic Places that are about to be substantially altered or demolished as a result of Federal or federally assisted action are required by Federal law to be documented to HABS or HAER standards. Many State and local preservation commissions use similar requirements to delay demolition and to call attention to historic buildings.

Documentation can be used as a legal record to enforce preservation easements. In addition, HABS records have been invaluable in providing information on changes and alterations that have occurred to individual historic properties over a 50-year period. In many instances the records provide the only surviving documentation on sites. Restoration architects rely on HABS documentation for correct data and draw extensively on the collection.

Photographs and drawings in the collection are also used extensively for exhibits and books on preservation.

Role of the Review Board in Documentation

Although review boards do not have specific duties related to the HABS/HAER program, each member can be a source of information about them. Anyone wanting to have a specific historic building documented and included in the HABS/HAER collection should write the HABS/HAER Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. All records within the HABS/HAER collection are reproducible and copyright free. Copies may be ordered directly from the Library of Congress, Prints and Photographs Division, Washington, D.C. 20540.

Suggested Reading

Borchers, Perry E. Photogrammetric Recording of Cultural Resources. Washington, D.C.: U.S. Department of the Interior, 1977. Requests for single copies may be sent to the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Chambers, J. Henry, AIA. Rectified Photography and Photo Drawings for Historic Preservation. Washington, D.C.: U.S. Department of the Interior, 1973. Single copies available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20420. Free.

Eighmy, Jeffrey L. Archeomagnetism: A Handbook for the Archeologist. Washington, D.C.: U.S. Department of the Interior, 1980. Available from Archeological Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Fleischhauer, Carl and Wolfe, Charles K. The Process of Field Research: Final Report of the Blue Ridge Parkway Folklife Project, 1981. American Folklife Center, The Library of Congress, Washington, D.C. 20540.

Hart, David M. X-Ray Examination of Historic Structures. Washington, D.C.: U.S. Department of the Interior, 1975. Single copies available from the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Free.

Public Participation and Awareness

WINE

Public awareness and participation in preservation helps form a statewide constituency that strengthens the effectiveness and visibility of the State program.

More than just interested citizens, a State's preservation public also includes elected and appointed government officials and business people who administer programs that might affect preservation within the State. By informing these officials of the advantages of preservation and showing them effective examples that have occurred within their sphere of interest, new allies of preservation are gained.

One particularly important group that should be continuously educated about preservation is local, State, and national legislators. When convinced of the popularity, efficiency, and economic value of preservation, government officials are generally supportive.

The development of technical education programs that fulfill the growing demand for preservation expertise is an important effort.

Buildings are being rehabilitated and renewal plans are being proposed that demand informed professional guidance in order to capitalize on historic assets and protect historic resources.

The media are important in publicizing preservation. Notifications of National Register listings, survey grants, and acquisition and/or development grants present opportunities to explain the State preservation program and its accomplishments to the general public.

Role of the Review Board in Public Participation and Awareness

Review board members are well equipped to spread the preservation message and influence decisionmaking wherever they go.

Board members can effectively serve preservation's interests by being aware of and commenting on all Federal, State, and local legislation that could have an impact on how preservation is performed and financed. Suggesting new legislation when it is needed is also appropriate.

Review board members who are well versed in the fundamental historic, aesthetic, and structural values of preservation can share their technical expertise with the burgeoning preservation public though conferences, meetings, and workshops. Such gatherings are held frequently and the value of a review board member's participation is significant.

Board members' contacts with reporters and editors can refine the media's sensitivity to preservation and produce articles on preservation. Additional special interest stories and feature articles on preservation are crucial.

Another important way review board members can increase public awareness is to gauge what the State preservation program's image is among the general public. This can be done by asking questions such as: Is the preservation message getting across to concerned government officials and citizens? What are the strengths and weaknesses of the State preservation program? Is the program reaching all population groups and geographical areas within the State?

By periodically looking at such issues, review board members with their independent perspectives can determine the effectiveness of a State program and help the program realistically accomplish its goals.

Appendix

P&LERR

GLOSSARY

Accelerated depreciation - a method of depreciation in which deductions larger than those computed under straight-line depreciation are taken during the early years of a property's useful life. Conversely, the deductions taken in the later years of a property's life are smaller under accelerated depreciation than under straight-line depreciation. Under section 2124 of the Tax Reform Act of 1976, accelerated depreciation deductions may be taken at the owner's election on certified historic properties which are substantially rehabilitated.

Acquisition project - a grant project that has for its purpose obtaining fee title or interest other than fee title of real property (including the acquisition of development rights or remainder interest).

Advisory Council on Historic Preservation - an independent Federal agency that advises the President and Congress on matters pertaining to preservation of historic, archeological, architectural, and cultural properties.

Allowable cost - those eligible, reasonable, necessary, and allocable costs that are permitted under appropriate Federal cost principles, in accordance with program policy, within the scope of the project and authorized for HPF participation.

Amendment - an official alteration of the grant agreement that modifies the approved agreement in a specified manner.

Amortization - a method for deducting an equal portion of the cost of a capital asset each month for a number of months. Amortization is similar to straight-line depreciation. Under section 2124 of the Tax Reform Act, capital expenditures incurred in the rehabilitation of a certified historic structure may be deducted over a 60-month period, rather than being added to the adjusted basis of the structure, and depreciated over its useful life.

Apportionment - (1) a distribution by the Office of Management and Budget (OMB) of amounts previously appropriated by Congress. The distribution is for specific time periods, activities, functions, projects, objects, or combinations thereof; (2) the distribution of HPF monies made annually by the Secretary of the Interior to eligible grantees.

Appropriation - the funds that Congress makes available from the HPF for specific program purposes.

Authorization - the maximum possible amount of money approved by Congress for the HPF.

Building - a structure created to shelter any form of human activity, such as a house, barn, church, hotel, or similar structure. Buildings may refer to a historically related complex, such as a courthouse and jail or a house and barn.

Certification of rehabilitation - see "Certified rehabilitation."

Certification of significance - see "Certified historic structure."

Certified historic structure - any structure subject to depreciation and which is either (1) listed individually in the National Register of Historic Places, or (2) located in a registered historic district and is certified by the Secretary of the Interior as being of historic significance to the district.

Certified rehabilitation - for tax purposes, any rehabilitation of a certified historic structure which the Secretary of the Interior has certified as being consistent with the historic character of the structure, and, where applicable, with the district in which such structure is located.

Code of Federal Regulations (CFR) - a series published by the Federal Government which contains codification of the general and permanent rules published in the Federal Register by agencies of the Federal Government.

Comprehensive plan - a dynamic resource management system for comprehensive statewide historic preservation planning which establishes the objectives and priorities for historic and archeological preservation in a State.

Conflict of interest - an actual or apparent conflict between one's obligation to the public good and one's self-interest.

Covenant - a deed restriction limiting the owner's use of his/her property.

Cultural resource - any district, site, building, structure, or object significant in American history, architecture, archeology, engineering or culture at the national, State, or local level. See also "Historic property."

Depreciation - a reasonable annual deduction allowed for exhaustion, wear and tear of a property, except land, used in a trade or business or held in the production of income. The depreciation may be determined by using either straight-line or accelerated methods of depreciation.

Determination of eligibility - a decision by the Department of the Interior that a district, site, building, structure, or object meets the National Register criteria for evaluation although the property is not formally listed in the National Register of Historic Places.

Development project - a project that has for its purpose the protection, stabilization, preservation, rehabilitation, restoration, or reconstruction of a historic property.

District - a geographically definable area, urban or rural, possessing a significant concentration, linkage, or continuity of sites, buildings, structures, or objects united by past events or aesthetically by plan or physical development. A district may also comprise individual elements separated geographically but linked by association or history.

Easement - the right of one person to use (or restrict the use of) the property or property rights (that is, the right of access, the right to limit exterior alterations) of another for a stated term. The owner retains the major interest and can live in the property, will the property to another, or sell the property. Transfer of title does not affect the easement, which remains in effect for the stated term.

Environmental impact statement (EIS) - a report reviewed by the Environmental Protection Agency on the effects a Federal project will have on the surrounding environment including cultural resources.

Federal assistance - (or "federal assistance programs") means programs that provide assistance through grants or contractual agreements, and includes technical assistance programs or programs providing assistance in the form of loans, loan guarantees, or insurance.

Federal fiscal year - October 1 through September 30.

Goal - a timeless value statement that expresses the desired change that the grantee wants to accomplish and that serves as a guide for the grantee's planning and programming.

Grant - for the purposes of the HPF, money or property provided in lieu of money, paid or furnished by the Federal Government under the National Historic Preservation Act, as amended, to carry out program objectives for a specified period of time consistent with the terms of an approved work plan budget and executed grant agreement. The term includes such financial assistance when provided by contract, but does not include federally assisted procurements subject to the procurement regulations in the Code of Federal Regulations, nor does it include technical assistance or other assistance in the form of revenue sharing, loans, loan guarantees, interest subsidy insurance, or direct congressional appropriations.

Grants Management Manual - this manual sets forth administrative policies, procedures, guidelines, and forms for HPF grants-in-aid awarded by NPS, the Department of the Interior. It is a basic reference for those engaged in the administrative and financial management of HPF grants. It is now being revised and titled the "National Register Programs Manual."

Grantee - the grantee is the State or National Trust. For purposes of the HPF program implemented by the State, the term refers to the State agency, office, or other organizational unit of which the Chief Executive Officer's designated SHPO is the administrator and to which HPF grants are awarded. This office is accountable to the Federal Government for all grant funds, including cash and noncash contributions applied in support of the grant, and for the performance of the grant-supported activity.

HABS - Historic American Buildings Survey. A program of NPS that identifies and records buildings significant in American architecture.

HAER - Historic American Engineering Record. A program of NPS that identifies and records significant American engineering and industrial sites and structures.

HCRS - Heritage Conservation and Recreation Service, established by Secretarial order of January 25, 1978, which terminated the Bureau of Outdoor Recreation and transferred its functions to HCRS. On May 31, 1981, HCRS was abolished and most of its programs, including preservation functions, were transferred to NPS.

Historic preservation - the protection, rehabilitation, restoration, and reconstruction of districts, sites, buildings, structures, and objects significant in American history, architecture, archeology, engineering or culture.

Historic Preservation Fund Program - the program of matching grants-in-aid for survey, planning, acquisition, and development that has evolved under the Secretary of the Interior's authority in the National Historic Preservation Act.

Historic property - a district, site, building, structure, or object significant in American history, architecture, archeology, engineering or culture on the national, State, or local level. See also "Cultural resource."

HPF - Historic Preservation Fund (see above)

Integrity - the authenticity of a property's historic identity, evidenced by the survival of physical characteristics that existed during the property's historic or prehistoric period.

Matching share - same as nonfederal share. This represents that portion of the total program costs normally not borne by Federal Government and that is supplied by the grantee or other usually nonfederal third parties in cash, in-kind, or services contributed.

Multiple resource format submission - nomination to the National Register of Historic Places that includes all or a defined portion of the cultural resources identified in a specified geographical area. When it is based on a comprehensive survey, it can be an interdisciplinary inventory of all the resources of historic, architectural, and archeological significance within a defined geographical area.

National Historic Landmark - a district, site, building, structure, or object, in private or public ownership, judged by the Secretary of the Interior to possess national significance in American history, architecture, archeology, engineering or culture.

National Register of Historic Places - the list of districts, sites, buildings, structures, and objects significant in American history, architecture, archeology, engineering, or culture, authorized by the National Preservation Act of 1966.

National Trust for Historic Preservation - the private, nonprofit organization chartered by legislation approved by Congress on October 26, 1949, with the responsibility of encouraging public participation in the preservation of districts, structures, sites, buildings, and objects significant in American history and culture.

NCSHPO - National Conference of State Historic Preservation Officers. An organization of persons responsible for the administration of State historic preservation programs in each of the 50 States and the territories, including the SHPO's and their staffs.

NEPA - National Environmental Policy Act of 1969, as amended, instructs Federal agencies to consider environmental impacts of projects, including cultural resources, and requires Environmental Impact Statements (EIS).

NPS - National Park Service, U.S. Department of the Interior. NPS, established August 25, 1916, administers the National Park System and has managed the historic areas and preservation programs of the Department except for the period of January 25, 1978 to May 31, 1981 when the preservation functions were placed under the Heritage Conservation and Recreation Service.

Object - a material thing of functional, aesthetic, cultural, historical, or scientific value that may be, by nature or design, movable yet related to a specific setting or environment.

Objective - a specific, measurable statement of results that the grantee intends to accomplish in relation to an identified problem within a determined time period. Objectives should be consistent with goals and strategies for achieving desired change.

Office of Management and Budget Circular A-102 - this circular promulgates the standards for establishing consistency and uniformity among Federal agencies in the administration of grants to State and local governments and federally recognized Indian tribes.

Phased project - an incremental approach to work on a development project in which new and distinct elements of work are proposed.

Planning process - the grantee's cycle of procedures and activities for determining its goals, priorities, strategies, programs, and projects required to meet grant-assisted objectives. Basic planning activities include identifying and analyzing needs; setting goals and objectives; determining strategies; assessing available resources; identifying programs to achieve the goals; selecting the combination of programs to be undertaken during the funding period; projecting activities into future years; analyzing and monitoring information; and integrating the results into the process.

Plans and specifications - the detailed working drawings and technical specifications necessary to guide the construction, determine the scope of the work, and provide a firm basis for competitive bidding and contractual obligations.

Preservation - the act or process of applying measures to sustain the existing form, integrity, and material of a building or structure, and the existing form and vegetative cover of a site. It may include initial stabilization work, where necessary, as well as ongoing maintenance of the historic building materials.

Preservation agreement - an executed contract enforceable in a court of law that binds the owner of property acquired or developed in part with funds authorized by the National Historic Preservation Act of 1966, as amended, to assume responsibility for maintenance and administration of the property for a period of time relative to the amount of HPF assistance provided, and to provide access for viewing and enjoyment by the public in accordance with the terms of the agreement.

Program - programs of Federal agencies, the National Trust for Historic Preservation, the States, local governments and others with fundable roles specified by the National Historic Preservation Act, as amended, for the identification, evaluation, registration, and treatment of historic and archeological resources.

Project - any activity or group of activities (construction or nonconstruction) receiving a contract or subgrant for carrying out the identification, evaluation, registration, or treatment of a historic or archeological resource. States must send an information document on each project to NPS.

Protection - the act or process of applying measures designed to affect the physical condition of a property by defending or guarding it from deterioration, loss, or attack. In the case of buildings and structures, such treatment is generally of a temporary nature and anticipates future historic preservation treatment; in the case of archeological sites, the protective measure may be temporary or permanent.

Public benefit - the access and other advantages enjoyed by the public under the terms of the preservation agreement or covenant to the deed of properties assisted by HPF grants.

Reconstruction - the act or process of reproducing by new construction the exact form and detail of a vanished building, structure, or object, or part thereof, as it appeared at a specific period of time.

Registered historic district - any district listed in the National Register or any district designated under a State or local statute certified by the Secretary as containing criteria that will substantially achieve the purpose of preserving and rehabilitating buildings of significance to the district and that is certified by the Secretary as meeting substantially all of the requirements for listing of districts in the National Register.

Rehabilitation - the act or process of returning a property to a state of utility through repair or alteration which makes possible an efficient

contemporary use while preserving those portions or features of the property that are significant to its historical, architectural, and cultural values.

Resource protection planning process (RP3) - a model approach to comprehensive planning for the identification, evaluation and protection of historic resources.

Restoration - The act or process of accurately recovering the form and details of a property and its setting as it appeared at a particular time period by means of the removal of later work or by the replacement of missing earlier work.

RP3 - Resource protection planning process (see above)

SHPO - State Historic Preservation Officer (see below)

Site - the location of a significant event, a prehistoric or historic occupation or activity, or a building or structure, whether standing, ruined, or vanished, where the location itself maintains a historical or archeological value regardless of the value of any existing structures.

Stabilization - the act or process of applying measures designed to reestablish a weather-resistant enclosure and the structural stability of an unsafe or deteriorated property while maintaining the essential form as it exists at the present.

State - any of the several States of the United States, the Virgin Islands, Guam, American Samoa, the Trust Territory of the Pacific Islands, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and any territory or possession of the United States that may be authorized by Congress to participate in the Federal-State programs under the act.

State clearinghouse - an agency of State government designated by the governor or by State law to review and disseminate to other interested public agencies for review, notices of intent to apply for a Federal grant and applications for such grants in accordance with pertinent regulations and executive orders.

State Historic Preservation Officer (SHPO) - the person designated by the Governor or chief executive officer or by State statute in each State to administer the State Historic Preservation Program.

State plan - the comprehensive statewide historic preservation plan required by the National Historic Preservation Act of 1966, as amended.

Structure - a work made up of interdependent and interrelated parts in a definite pattern or organization. Constructed by man, it is often an engineering project large in scale.

Subgrant - an award of money or property provided in lieu of money, paid by grantee as assistance pursuant to a grant. The term includes such financial assistance when provided by contract, but does not include procurements, nor does it include any form of assistance that is excluded in the definition of "grant."

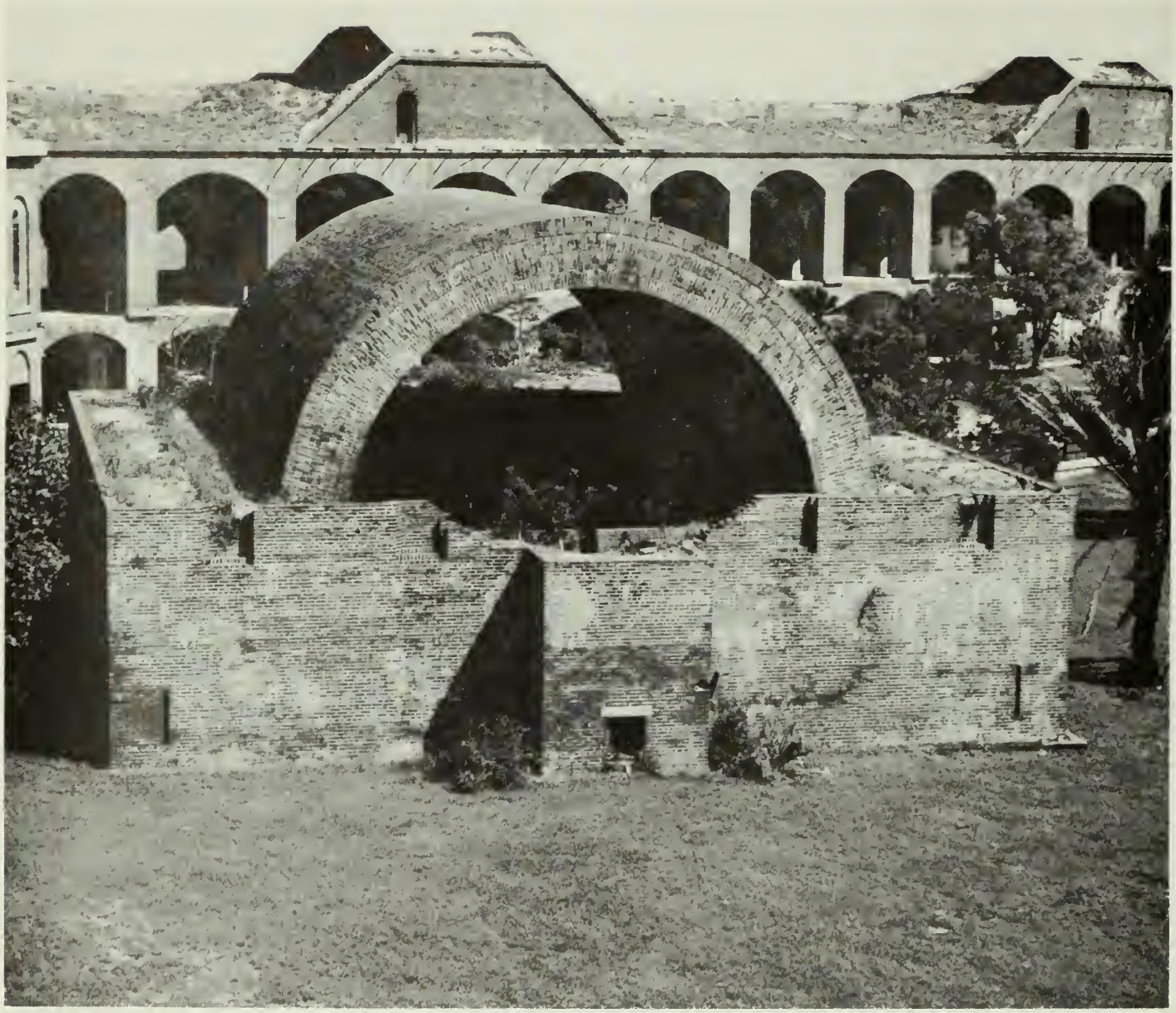
Subgrantee - the agency, institution, organization, or individual to which a subgrant is made by the SHPO (grantee) and which is accountable to the grantee for the use of the funds provided.

Survey and planning project - activities that promote the identification, registration, and protection of historic properties.

Thematic group format submission - nomination to the National Register of a finite group of resources related to one another in a clearly distinguishable way. The resources may be related to a single historic person, event, or developmental force; of one building type or use, or designed by a single architect; of a single archeological site form, or related to a particular set of archeological research problems.

Vernacular architecture - structures that are historically commonplace and representative of a region or a past culture.

NPS ARCHEOLOGY AND HISTORIC PRESERVATION PROGRAMS



The National Park Service's archeology and historic preservation programs described in this manual are conducted by three divisions under the administration of the Associate Director for Cultural Resources. The divisions and their responsibilities are described below. Many operations are performed by regional offices. Further information about a program can be obtained by writing to the appropriate division at the National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Interagency Resources Division

This division is responsible for administering the National Natural Landmarks and the National Register of Historic Places programs, for formulating and implementing the Secretary of the Interior's Standards for Historic Preservation Planning, and for developing standards in the recovery of archeological data.

The National Register of Historic Places (NR) Branch lists the nation's buildings, sites, districts, structures, and objects significant in American history, architecture, archeology, or culture. Listing in the National Register makes private property owners eligible to be considered for Federal grants-in-aid for historic preservation through State programs, makes owners who rehabilitate certified historic properties eligible for Federal tax benefits, and provides protection through tax disincentives for demolition and by requiring comment from the Advisory Council on Historic Preservation on the effect of federally assisted projects on these resources. The National Register of Historic Places Branch administers the list and establishes criteria for evaluation of properties in order to guide nominations to the Register by State and Federal agencies. The branch also makes determinations of eligibility for previously unevaluated resources found within areas impacted by Federal projects. In addition, the branch assists in processing applications for the 25 percent tax credit for rehabilitation by certifying State and local statutes for historic districts, evaluating the significance of individual properties within districts, and certifying properties as historic.

The Planning and Survey Branch establishes policy for the Historic Preservation Fund, which provides matching grants to identify, evaluate, preserve, and protect historic properties. The branch develops guidelines, procedures, and requirements; sets program direction; and develops and implements a system for evaluating State programs. In addition, it develops methods and standards for survey and planning activities for State and Federal agencies and provides technical assistance.

The National Natural Landmarks Branch identifies, evaluates, and lists ecological and geological features that are nationally significant examples of the Nation's natural heritage. This branch also processes Antiquities Act paleontology permits, develops standards and regulations on the recovery of archeological and historical data required by the Archeological and Historic Preservation Act of 1974, and coordinates the production of the Division's technical assistance publications.

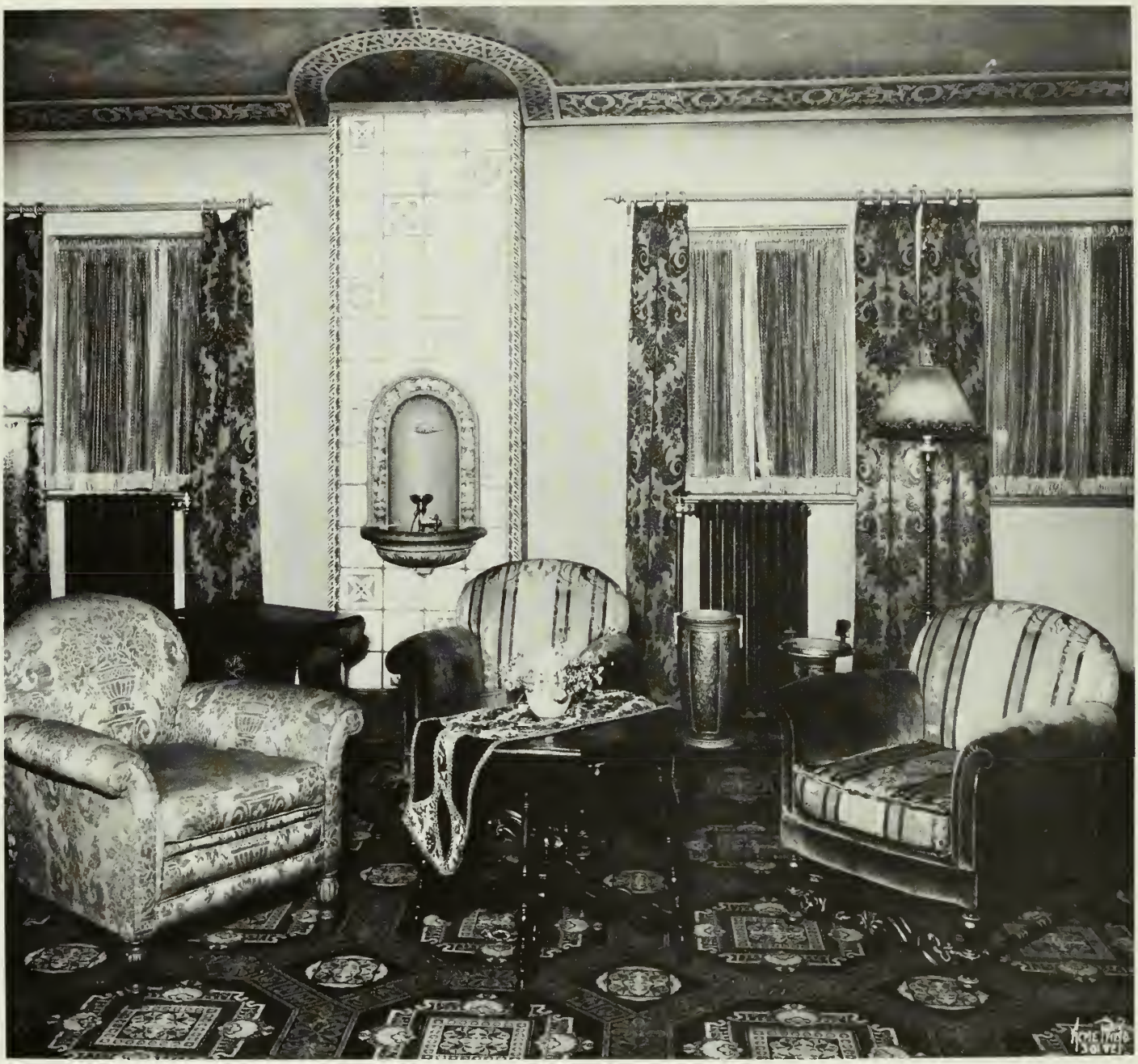
Preservation Assistance Division

The Preservation Assistance Division comprises three branches: Technical Preservation Services, Grants Administration, and Curatorial Services. The Technical Preservation Services Branch develops standards for the preservation, restoration, rehabilitation, and maintenance of cultural properties. In addition, the staff provides guidance for the certification of rehabilitation work for tax benefits and conducts appeals of denials of requests for rehabilitation certifications allowed under Federal tax laws. The branch also administers the Federal Historic Surplus Property Transfer Program and monitors endangered National Historic Landmarks. The branch develops and publishes a wide variety of technical information on the repair, maintenance, and preservation of historic buildings and serves as a clearinghouse for technical information for professional groups and the general public. The Grants Administration Branch oversees HPF payments, monitors audits, maintains the "Grants Management Manual" (soon to be revised and titled the "National Register Programs Manual") and provides technical assistance to grantees. The Curatorial Services Branch develops policy for NPS parks on the management and preservation of museum collections, trains curatorial staff, and produces technical information on curatorial and conservation practices.

HABS and HAER Division

This division has two functions: administering the Historic American Buildings Survey (HABS) and the Historic American Engineering Record (HAER). The division identifies and records buildings and structures significant in American architecture, engineering, and industry. The division documents these historic properties with measured drawings, photographs, and historical data. The documents are kept at the Library of Congress for public viewing and reproduction, and are used in planning preservation projects and for historical information. Highest priority is given to the documentation of sites in danger of demolition.

OTHER NATIONAL PRESERVATION ORGANIZATIONS



Advisory Council on Historic Preservation

The Old Post Office Building
1100 Pennsylvania Avenue, NW, Room 809
Washington, D.C. 20004
(202) 786-0503

The Advisory Council on Historic Preservation, an independent Federal agency established by the National Historic Preservation Act of 1966 as amended, has two primary functions. It serves as a key policy advisor to the President and the Congress on historic preservation matters, and it advises Federal agencies to ensure that their actions do not needlessly harm the Nation's historic resources.

The latter function - authorized by Section 106 of the National Historic Preservation Act and commonly called "Section 106 review" - involves review and comment upon Federal, federally assisted and federally licensed undertakings that could affect properties listed in or eligible for the National Register of Historic Places. This review and commenting process is set forth in the Council's regulations, "Protection of Historic and Cultural Properties," 36 CFR Part 800.

The council consults with Federal agencies to ensure that their policies and programs contribute to the preservation and enhancement of Federal and non-federally owned historic properties. The Mining in the National Parks Act of 1976 requires the council to respond to requests from the Secretary of the Interior for advice on how to protect important historical and natural areas from the adverse effects of surface mining. The council has also been designated as an agency with special competence whose comments should be sought in preparation of environmental impact statements. In each instance, the purpose of review is to ensure that Federal agencies consider the impact of their proposed undertakings upon historic resources and avoid damaging sites, structures, and areas if possible.

Other legislation gives the council additional responsibility. These laws are aimed more at encouraging preservation of resources than protecting them from immediate threat. For instance, the Public Buildings Cooperative Use Act of 1976 authorizes the council to identify, upon request from the General Services Administration, buildings of historic, architectural, or cultural significance that can be adapted or rehabilitated to meet space needs of the Federal Government. A 1970 amendment of the National Historic Preservation Act gives the council international responsibilities as coordinator of United States membership in the International Centre for the Study of the Preservation and Restoration of Cultural Property. The centre is an intergovernmental body, headquartered in Rome, whose purpose is to provide assistance in solving difficult technical preservation problems, and to promote research, training, and an exchange of information among countries.

The Council has 19 members. The President of the United States appoints four citizens from the general public, four historic preservation experts, four heads of Federal agencies affecting historic properties, one governor and one mayor. In addition the Council includes the Secretary of the Interior, the Secretary of Agriculture, the Architect of the U.S. Capitol, the President of the National Conference of State Historic Preservation Officers and the Chairman of the National Trust for Historic Preservation.

The National Trust For Historic Preservation

1785 Massachusetts Avenue, NW
Washington, D.C. 20036
(202) 673-4000

The National Trust for Historic Preservation is a private, nonprofit membership organization chartered in 1949 by Congress to conserve historically significant property and to encourage public participation in the preservation of buildings, sites, objects, and maritime property important in American history and culture.

Support for the Trust is provided by membership dues, endowment funds, contributions, and matching grants from Federal agencies, including the Historic Preservation Fund.

The National Trust provides advisory and technical assistance to private preservation-related organizations, libraries, individuals, and government entities. It collects and exchanges information on successful preservation projects, helps solve specific problems, provides guidance to new preservation programs and groups, and initiates special projects to further preservation of target areas and develop techniques that can be used elsewhere. These ends are met by:

- publication of periodicals, books and pamphlets on preservation
- programs of public awareness
- education programs
- direct grant/loan programs
- research facilities and projects
- preparation of information for legislation in Congress
- legal counseling on historic preservation issues
- management of historic properties

The National Trust owns and operates seven historic house museums, co-stewards six more, and owns several dozen other historic properties.

Advisory services are provided primarily through the Trust's six regional offices:

Northeast Regional Office, Old City Hall, Second Floor, Boston, Massachusetts 02108 (617) 223-7754. (Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont)

Mid-Atlantic Regional Office, Cliveden, 6401 Germantown Avenue, Philadelphia, Pennsylvania 19144. (215) 438-2886 (Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Puerto Rico, Virgin Islands, Virginia, West Virginia)

Southern Regional Office, 456 King Street, Charleston, South Carolina 29403. (803) 724-2411. (Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee)

Midwest Regional Office, 407 South Dearborn, Suite #710, Chicago, Illinois 60605. (312) 353-3419/3424. (Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, Wisconsin)

Mountains/Plains Regional Office, 1407 Larimer Street, Suite 200, Denver, Colorado 80202. (303) 837-2245. (Colorado, Kansas, Montana, Nebraska, New Mexico, North Dakota, South Dakota, Oklahoma, Texas, Wyoming)

Western Regional Office, 681 Market Street, Suite 859, San Francisco, California 94105. (415) 974-8420. (Alaska, Arizona, California, Hawaii, Idaho, Nevada, Oregon, Utah, Washington, American Samoa, Guam, Micronesia, Wake-Midway)

Special projects undertaken by the National Trust include the National Main Street Center, which works toward revitalizing the downtown areas of small communities (populations under 50,000), and the Rural Conservation Project, which focuses on conserving valuable farmland and open spaces and preserving small rural towns and buildings.

Preservation Action

1700 Connecticut Avenue, NW
Suite 400
Washington, D.C. 20009
(202) 659-0915

Preservation Action is a national citizen's lobby for historic preservation and neighborhood conservation. The organization works to increase opportunities for historic preservation in communities by advocating improved government programs, increased funding, and greater awareness of the built environment.

Preservation Action's nationwide legislative "Network" communication system alerts activists regarding immediate lobbying needs, while its quarterly newsletter and taped weekend telephone reports update recent activities in the administration and Congress.

Organized in 1974, Preservation Action has its headquarters in Washington, D.C. The 200-member board of directors represents virtually all geographic regions in the United States.

National Conference of State Historic Preservation Officers

1522 K Street, NW
Suite 500
Washington, D.C. 20005
(202) 783-3363

SHPO's and their staffs are members of the National Conference of State Historic Preservation Officers (NCSHPO), formed to exchange information and promote common interests. This organization meets periodically to discuss issues of concern and foster a unified approach to historic preservation among the 57 States and Territories. The NCSHPO advises the NPS and aids in developing NPS policy.

463

REGULATIONS

Advisory Council on Historic Preservation - Protection of Historic and Cultural Properties 36 CFR Part 800.

Describes the steps for Federal agencies to follow to fulfill their responsibilities under section 106 of the National Historic Preservation Act. It also serves as a guide for the development of regulations by Federal agencies to protect historic properties.

Procedures for Approved State and Local Government Historic Preservation Programs 36 CFR Part 61.

Covers the approval and operation of State historic preservation programs including designation and responsibilities of the SHPO, the State staff, and the State review board. Also covers development and operation of the Certified Local Government program including certification and transfer of funds to local governments.

Determinations of Eligibility for Inclusion in the National Register of Historic Places 36 CFR Part 63.

Includes the process for determining eligibility and the procedures for review and nomination of eligible properties.

Historic Preservation Certifications Pursuant to the Tax Reform Act of 1976; the Revenue Act of 1978; the Tax Treatment Extension Act of 1980; and the Economic Recovery Tax Act of 1981 36 CFR Part 67.

Describes the procedures by which owners desiring tax benefits for rehabilitation of historic buildings or desiring to demolish buildings within registered historic districts apply for certifications.

Historic Preservation Requirements of the Urban Development Action Grant Program 36 CFR Part 801.

Describes Advisory Council procedures to expedite the process for the Urban Development Action Program, allowing a maximum of 90 days.

Income Tax Amortization of Certain Rehabilitation Costs for Certified Historic Structures 26 CFR Parts 1 and 7.

Describes the procedures for amortization of rehabilitation expenditure for certified historic structures. Changes made in the tax law by the Tax Reform Act of 1976 and the Revenue Act of 1978 are reflected in these regulations.

National Historic Landmarks Program
36 CFR Part 65.

Outlines the purposes and authority of the National Historic Landmarks program, and sets forth the process used to study, designate, register, and monitor National Historic Landmarks.

National Register Nominations by States and Federal Agencies
36 CFR Part 60.

Summarizes the legislative basis for the National Register of Historic Places. Outlines National Register criteria for evaluation, the nomination procedure, system of notification, and allowances for changes and revisions to the National Register.

Protection of Archeological Resources: Uniform Regulations
43 CFR Part 7. Proposed regulations, dated 1-19-81.

Provides guidance on prohibited and permitted activities to protect archeological resources on public and Indian lands and outlines civil penalties for violations and damage to those resources.

Publication Guidelines for Level of Documentation to Accompany Requests for Determination of Eligibility for Inclusion in the National Register of Historic Places Attachment to 36 CFR, Part 63.

Outlines information needed for resource evaluation when a determination of eligibility is requested.

Guidelines for Recovery of Scientific, Prehistoric, Historic, and Archeological Data: Procedures for Notification, Reporting, and Data Recovery 36 CFR Part 66.

Provides guidance to Federal agencies that undertake recovery of data collected as a result of the Archeological and Historic Preservation Act of 1974. Appendixes include:

(A) Format standard for final reports of data recovery;

(B) Guidelines for the location and identification of historic properties containing scientific, prehistoric, historical, or archeological data;

(C) Professional qualifications; and

(D) Recommendations for the procurement of location, identification, and data recovery programs.

Uniform Rules and Regulations Prescribed by the Secretaries of the Interior, Agriculture, and War to Carry Out the Provisions of the "Act for the Preservation of American Antiquities"
34 STAT. L., 225.

Seventeen-point set of rules to implement the 1906 Antiquities Act is specifically listed in the law.

AAA
Oscar C. Bear & Son
JEWELER and OPTOMETRIST
Gifts-Silver-China-Crystal

FEDERAL LEGISLATION

DIRECTLY AFFECTING HISTORIC PRESERVATION

Tax Equity and Fiscal Responsibility Act of 1982
Public Law 97-248 September 3, 1982

This law eliminates unintended loopholes included in the Economic Recovery Tax Act of 1981 (Public Law 97-34). In general, the act affects the way the adjusted basis of certified historic structures is determined for purposes of the accelerated cost recovery deductions, institutes a transition rule exempting certain properties from the new basis adjustment provision, and changes the limit on the investment tax credit a taxpayer may use to reduce tax liability in a particular taxable year. For additional information, consult the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Economic Recovery Tax Act of 1981
Public Law 97-34 August 18, 1981

This act makes rehabilitation of historic buildings a more attractive investment than ever before. On January 1, 1982, a new 25-percent investment tax credit for income-producing properties listed in the National Register replaced tax incentives established in the Tax Reform Act of 1976 and the Revenue Act of 1978. Other features of the new law are 15-and 20-percent investment tax credits on older income-producing properties not listed in the National Register, 15-year depreciation of the adjusted basis for historic buildings, and favorable recapture rates for historic rehabilitation efforts. Owners of properties leased to non-profit and governmental bodies qualify for the investment tax credit. Special transition rules for rehabilitation projects in progress under the old 1976 and 1978 provisions are also spelled out. For further information, consult the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Tax Treatment Extension Act of 1980
Public Law 96-541 December 17, 1980

This act reauthorizes Section 2124 of the Tax Reform Act of 1976, extending the provisions of both the incentives and the demolition disincentives through January 1, 1984. In addition, it establishes permanent authority for charitable contribution deductions for easements and other forms of restrictions on use in order to preserve historically important land areas and structures. For further information, consult the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

National Historic Preservation Act Amendments of 1980
Public Law 96-515 December 12, 1980

These amendments continue existing National Register programs, require public and local government participation in the nomination process, and prohibit listing of properties if the owner objects. The amendments specifically authorize the National Historic Landmarks program, strengthen the role of State programs, establish statutory authority for existing elements of programs (such as SHPO's, review boards, and public participation), and establish statutory

standards for State programs. The amendments require the States and the Department of the Interior to establish mechanisms to certify qualified local governments to participate in nomination and funding programs. Ten percent of HPF money is authorized for preserving threatened National Historic Landmarks, demonstration projects, and training in preservation skills. The amendments authorize $150 million annually for the HPF program for fiscal years 1982-87 and federally guaranteed market-rate loans for preserving National Register properties. They establish statutory responsibilities for Federal agencies to manage federally-owned historic properties, surveys and nominations, recording of buildings to be lost, appointment of agency preservation officers, leasing of historic Federal buildings, and increased sensitivity of Federal programs to meeting preservation objectives.

The amendments require Interior to develop standards for the preservation of federally-owned or controlled historic properties. In addition, they allow Federal agencies to waive the 1-percent limitation on data recovery authorized by the Archeological and Historic Preservation Act of 1974. They authorize the Secretary of the Interior to direct U.S. participation in the World Heritage Convention and establish procedures for nomination of World Heritage properties. A 30-day review period for Senate and House Committee review of Interior regulations is provided. The Secretary of the Interior is required to report on establishing a national system of cultural parks and on fire in historic properties. The amendments authorize Federal courts to award attorneys' fees and costs in suits. Membership of the Advisory Council on Historic Preservation is changed and the council is given additional authority to review Federal programs and recommend improvements and educate government agencies, organizations and the public concerning council activities. Under these amendments, the council is required to report on Federal tax laws along with legislative recommendations to be submitted to Congress within one year. The new provisions authorize a system for exemption of programs from Section 106 when impacts are negligible and require procedures for participation of local governments in the Section 106 process. They authorize a cooperative role with the Department of the Interior in implementing the World Heritage Convention. They require Federal agencies to consult with the council regarding contracts to manage historic properties and to seek council comments on actions affecting nationally significant properties.

For further information on Advisory Council responsibilities, consult the Advisory Council on Historic Preservation, Old Post Office Building, 1100 Pennsylvania Avenue, N.W., Washington, D.C. 20004. For information on other provisions, consult the Associate Director for Cultural Programs, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Housing and Community Development Act of 1980
Public Law 96-399 October 8, 1980

This act requires that all applicants for the Urban Development Action Grant (UDAG) program identify and document all cultural properties to be affected by their projects. The Department of Housing and Urban Development (HUD) cannot commit UDAG funds unless the applicants demonstrate that the SHPO and the

Department of the Interior have commented on these projects. For further information, consult the Advisory Council on Historic Preservation, Old Post Office Building, 1100 Pennsylvania Avenue, N.W., Washington, D.C. 20004.

Archeological Resources Protection Act of 1979
Public Law 96-95 October 31, 1979

This act establishes terms and conditions for the granting of permits to excavate or remove archeological resources on public or Indian land. It provides for the custody and disposition of resources removed and imposes criminal penalties for excavating, removing, or damaging archeological resources on these lands without a permit, and civil penalties for violating regulations or permits issued under this act. It directs the Secretary of the Interior to improve cooperation and exchange of information between (1) private individuals with collections of archeological resources and data, and (2) Federal authorities responsible for the protection of archeological resources on public and Indian land and professional archeologists. For further information, consult the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Revenue Act of 1978
Public Law 95-600 November 6, 1978

This act provides a tax incentive - an investment tax credit - to encourage owners or lessees to rehabilitate older buildings. The tax credit applies to commercial and industrial buildings that have been in use for 20 years or more, but not to residential rental properties such as apartment buildings. At least 75 percent of the existing external walls must remain in place after rehabilitation, and improvements must have a life span of 5 years or more. If the building involved is listed in the National Register or is a certified historic structure within a registered historic district, the rehabilitation must be certified by the Department of the Interior. The tax credit applies to expenses incurred after October 31, 1978. For further information, consult the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Public Buildings Cooperative Use Act of 1976
Public Law 94-541 90 STAT. 2505, 40 U.S.C. 175

This act requires the General Services Administration (GSA) to acquire structures of historic or architectural significance for Federal office buildings. Unless the choice is infeasible and imprudent, GSA will give preference in its purchase and utilization of space to historic structures over other existing structures and over the alternative of new construction. GSA is also required to encourage the public use of such buildings by accommodating commercial, cultural, educational, and recreational uses of them both during and outside regular Federal working hours and to provide the handicapped access to them. Address inquiries to Historic Preservation Officer, General Services Administration, Washington, D.C. 20405.

Tax Reform Act of 1976
Public Law 94-455 26 U.S.C. 191, 280B

Under this act owners of structures used for income-producing or business-related purposes that are listed in the National Register or otherwise certified by the Secretary of the Interior are entitled to a five-year write-off of certified rehabilitation costs on the certified structure. In some cases, taxpayers purchasing certified historic structures and rehabilitating them for income-producing purposes may be allowed to utilize accelerated methods of depreciation, while those who raze a certified structure cannot deduct demolition costs and are limited to straight-line methods of depreciation of costs of construction on the site of a former certified historic structure. Certifications of historic structures and rehabilitations are made by the Secretary of the Interior. The act provides incentives for the charitable transfer of easements or other partial interests in historic properties for conservation purposes. For further information consult the Preservation Assistance Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. This act was amended by the Tax Treatment Extension Act of 1980.

Amendment to the Land and Water Conservation Fund Act of 1965
Public Law 94-422 16 U.S.C. 4601-4 1976

This act allows the Secretary of the Interior, at his discretion, to increase the maximum percentage of Federal funding from 50 percent to 70 percent for statewide historic preservation plans, surveys, and project plans as allowed under the National Historic Preservation Act of 1966. It establishes a Historic Preservation Fund to carry out the provisions of this act and establishes the Advisory Council on Historic Preservation as an independent agency. Section 106 of the National Historic Preservation Act is amended to direct Federal agencies to take into account in the planning process properties eligible for inclusion in the National Register, as well as those already listed. For further information consult the Associate Director for Cultural Resources, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Emergency Home Purchase Assistance Act of 1974
Public Law 93-449 12 U.S.C. 1723e

This act authorizes Federal insurance for loans to finance the restoration or rehabilitation of residential structures listed in or eligible for the National Register. Address inquiries to Director, Title I Insured Loan Division, Department of Housing and Urban Development, 451 7th Street, SW, Room 6133, Washington, D.C. 20410.

Housing and Community Development Act of 1974
Public Law 93-333

This act replaces the Department of Housing and Urban Development (HUD) categorical grant programs that previously funded urban renewal, planning, and other federally assisted community development activities with a comprehensive block grant program. Funds may be used for a broad range of community develop-

ment activities. The acquisition, rehabilitation, preservation, and restoration of historic properties, historic preservation planning and surveys, and adaptive use of historic resources may be funded with block grants. Funds may be used as the match for grant money from NPS. Communities receiving funds must comply with Federal laws and regulations protecting historic resources; HUD has delegated these responsibilities directly to the recipients who now function as Federal officials. For further information consult the Assistant Secretary for Community Planning and Development, Department of Housing and Urban Development, Washington, D.C. 20410.

The Archeological and Historic Preservation Act of 1974
Public Law 93-291 16 U.S.C. 469a

This act calls for the preservation of historic and archeological data that would otherwise be lost as a result of Federal construction or other federally licensed or assisted activities. It authorizes the Secretary of the Interior, or the agency itself, to undertake recovery, protection, and preservation of such data. When Federal agencies find that their undertakings may cause irreparable damage to archeological resources, the agencies shall notify the Secretary of the Interior, in writing, of the situation. The agencies involved may undertake recovery and preservation with their own project funds, or they may request the Secretary of the Interior to undertake preservation measures.

Archeological salvage or recording by the Historic American Buildings Survey or the Historic American Engineering Record are among the alternatives available to the Secretary. This act presents two innovations over previous law: (1) previously, only dams were covered, now all Federal projects are; and (2) up to 1 percent of project funds may be used for this purpose. For further information consult the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. This act was amended by the National Historic Preservation Act Amendments of 1980.

"Surplus Real Property Act," 1972 Amendment to the Federal Property and Administrative Services Act of 1949
Public Law 92-362 40 U.S.C. 484 (k) (3)

This act authorizes the General Services Administration to convey approved surplus Federal property to any State agency or municipality free of charge, provided that the property is used as a historic monument for the benefit of the public. To qualify for this provision, the structure must be included in or eligible for inclusion in the National Register. Such free use is also applicable to revenue-producing properties if the income in excess of rehabilitation or maintenance costs is used for public historic preservation, park, or recreation purposes, and if the proposed income-producing use of the structure is compatible with historic monument purposes as approved by the Secretary of the Interior. It includes recapture provisions under which the property would revert to the Federal Government should it be used for purposes incompatible with the objective of preserving historic monuments. Address inquiries to the Director, National Programs Division, Property Management and Disposal Service, General Services Administration, Washington, D.C. 20405.

Executive Order 11593, Protection and Enhancement of the Cultural Environment
16 U.S.C., 470 (Supp. 1, 1971)

With this order, the President directs Federal agencies to take a leadership role in preserving, restoring, and maintaining the historic environment of the Nation. Federal agencies must survey, inventory, and nominate all historic resources under their jurisdiction or control (to the extent that the agency substantially exercises the attributes of ownership) to the National Register. Until these processes are completed, agency heads must exercise caution to assure that potentially qualified Federal property is not inadvertently transferred, sold, demolished, or substantially altered. When planning projects, agencies are urged to request the opinion of the Secretary of the Interior as to the eligibility for National Register listing of properties whose resource value is questionable or has not been inventoried. Agencies are directed to institute procedures, in consultation with the Advisory Council on Historic Preservation, to ensure that Federal plans and programs contribute to the preservation and enhancement of nonfederally owned historic resources. The procedures of the Advisory Council on Historic Preservation recommend that Federal agencies comply by identifying all potential historic resources in the environmental impact area of projects which they fund, license, or execute. Properties that have been determined eligible under this process receive the same protection as National Register listed properties under section 106 of the National Historic Preservation Act, as amended, but they are not eligible to be considered for National Park Service matching grants-in-aid. For information and procedures on requesting determinations of eligibility, consult the National Register of Historic Places, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. Substantial portions of this order were incorporated into and modified by the National Historic Preservation Act Amendments of 1980.

National Environmental Policy Act of 1969
Public Law 91-190 42 U.S.C. 4321 et. seq. (1970)

Under this act Federal agencies are obligated to consider the environmental costs of their projects as part of the Federal planning process. For major Federal actions significantly affecting the quality of the human environment, Federal agencies are to prepare an environmental impact statement. The Department of the Interior and the Advisory Council on Historic Preservation comment on environmental impact statements to evaluate impact on historic resources. For further information consult the Office of Review and Compliance, Advisory Council on Historic Preservation, Old Post Office Building, 1100 Pennsylvania Avenue, NW, Room 809, Washington, D.C. 20004.

The Department of Transportation Act of 1966
Public Law 89-670 23 U.S.C. 138 - "4(f)"

This act directs the Secretary of Transportation not to approve any program or project that requires the use of land from a historic site of national, State, or local significance as determined by Federal, State, or local officials having jurisdiction thereof unless (1) there is no feasible and prudent alternative to the use of such land, and (2) such program includes all possible planning to minimize harm to such historic property. This means that the

Federal Highway Administration, the Federal Aviation Administration, the Urban Mass Transportation Administration, and the U.S. Coast Guard must consider the potential effect of their projects on historic resources whether or not the historic resource affected is listed in or determined to be eligible for the National Register. For further information consult the Office of Environmental Affairs, U.S. Department of Transportation, Washington, D.C. 20590.

National Historic Preservation Act of 1966
Public Law 89-665 16 U.S.C. 470-470m.

This act authorizes the Secretary of the Interior to expand and maintain a National Register of districts, sites, buildings, structures, and objects of local, State, and national significance and to grant funds to States for the purpose of undertaking comprehensive statewide historic surveys and preparing statewide plans for historic preservation. It establishes a program for matching grants-in-aid to the States for the preservation, acquisition, and development of National Register properties and provides funding to the National Trust for Historic Preservation to implement its programs. The Advisory Council on Historic Preservation was established through this act to advise the President and Congress on matters relating to historic preservation and to comment on federally licensed, funded, or executed undertakings affecting National Register properties. Under section 106, Federal agencies are required to take into account the effect of their proposed undertakings on properties listed in or eligible for inclusion in the National Register before the expenditure of Federal funds or the issuance of any licenses, and to allow the Advisory Council a reasonable opportunity to comment. For further information about grants or nominations, consult the Associate Director for Cultural Resources, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240. For further information on the council's procedures, consult the Advisory Council on Historic Preservation, Old Post Office Building, 1100 Pennsylvania Avenue, NW, Room 809, Washington, D.C. 20004. This act was amended significantly by the National Historic Preservation Act Amendments of 1980.

Historic Sites Act of 1935
Public Law 74-292

This act establishes as national policy the preservation for public use of historic resources by giving the Secretary of the Interior the power to make historic surveys to document, evaluate, acquire, and preserve archeological and historic sites across the country. It led to the eventual establishment within the National Park Service of the Historic Sites Survey, the Historic American Buildings Survey, and the Historic American Engineering Record. For further information consult the Associate Director for Cultural Resources, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

Antiquities Act of 1906
Public Law 59-209 16 U.S.C. 431-33

This act authorizes the President to designate historic and natural resources of national significance located on federally owned or controlled lands as national monuments. It provides for the protection of all historic and prehistoric ruins and objects of antiquity located on Federal lands by providing criminal sanctions against excavation, injury, or destruction of such antiquities without the permission of the Secretary of the department having jurisdiction over such resources. The Secretaries of the Interior, Agriculture, and Defense are authorized to issue permits for archeological investigations on lands under their control to recognized educational and scientific institutions for the purpose of systematically and professionally gathering data of scientific value. For further information consult the Interagency Resources Division, National Park Service, U.S. Department of the Interior, Washington, D.C. 20240.

LIST OF ILLUSTRATIONS

LIST OF ILLUSTRATIONS

Figure	Page	Location and Credit
1	Cover	CLIVEDEN Philadelphia County, Pennsylvania Illustration: Historic American Buildings Survey. C. Stanley Runyan and Allan Steenhussen, delineators.
2	Opposite Title Page	EAST BROTHER LIGHT STATION Two Brothers Islands Contra Costa County, California Photo: George Perry
3	Opposite Introduction	STORE BUILDINGS DATING FROM THE 1830's Madison, Indiana Photo: Braun Photo Center
4	Opposite Page 1	KUAUA RUIN (CORONADO STATE MONUMENT) Bernalillo, New Mexico Photo: Richard Federici
5	After Page 2	CATSKILL CHARCOAL OVENS near Raton, New Mexico Photo: Thomas Merlan
6	Opposite Page 3	JACKSON WARD HISTORIC DISTRICT Richmond, Virginia Photo: Virginia Historic Landmarks Commission
7	After Page 8	BLOOMINGTON VIADUCT Bloomington, Maryland Photo: Robert Vogel
8	Opposite Page 9	FACADE DETAIL OF HOLLYWOOD THEATRE Portland, Oregon Photo: Finch-Tepper & Associates, AIA
9	After Page 10	BALCONY OF HOLLYWOOD THEATRE Portland, Oregon Photo: Delano Photographics, Inc.

10	Opposite Page 11	LOGAN CIRCLE HISTORIC DISTRICT: NO. 14 LOGAN CIRCLE, NOS. 1500 AND 1502 VERMONT AVENUE, N.W. Washington, D.C. Photo: Fred Figall
11	After Page 16	SKAMOKAWA HISTORIC DISTRICT Skamokawa, Washington Photo: Jacob Thomas
12	Opposite Page 17	ENTRANCE DETAIL OF HOLLYWOOD THEATRE Portland, Oregon Photo: Delano Photographics, Inc.
13	After Page 32	MARTIN NET ROCK AND WILLIAM ABRAM's HOUSE SKAMOKAWA HISTORIC DISTRICT Skamokawa, Washington Photo: Jake Thomas
14	Opposite Page 32	HISTORIC HILL DISTRICT St. Paul, Minnesota Photo: Charles W. Nelson
15	After Page 35	TOWN OF CRESTED BUTTE Crested Butte, Colorado
16	Opposite Page 36	TAMPA BAY HOTEL Tampa, Florida Photo: Walter Smalling, Jr.
17	After Page 46	DRHUMOR BUILDING ASHEVILLE HISTORIC AND ARCHITECTURAL MULTIPLE RESOURCE AREA Asheville, North Carolina Photo: Randall Page
18	Opposite Page 47	OLD LONE STAR BREWERY Bexan County, Texas
19	After Page 60	CEDAR SWAMP COVERED BRIDGE near Salisbury, Vermont
20	Opposite Page 60	BALCONY LOUNGE OF THE HOLLYWOOD THEATRE Portland, Oregon Photo: Delano Photographics, Inc.

21	After Page 63	OLD POST OFFICE St. Louis, Missouri
22	Opposite Page 64	BARNEY FORD BUILDING Denver, Colorado Photo: Walter Smalling, Jr.
23	After Page 65	CHARCOAL KILNS near Salmon, Idaho
24	Opposite "GLOSSARY"	SMITHFIELD STREET BRIDGE Pittsburgh, Pennsylvania Photo: Jack E. Boucher
25	Opposite Page 66	EXTERIOR DETAIL, ADMINISTRATION BUILDING #1 FORT MACKENZIE Sheridan, Wyoming Photo: Walter Sedovic, Jr. and Mark Junge, Jr.
26	After Page 73	GREAT MOUND Butler County, Ohio
27	Opposite Page 74	LARGE POWDER MAGAZINE FORT JEFFERSON NATIONAL MONUMENT Key West, Florida
28	After Page 75	DUFFY-HILL HOUSE SHACKELFORD COUNTY COURTHOUSE DISTRICT Albany, Texas Photo: Chip Kaufman
29	Opposite Page 76	LOUNGE DETAIL, HOLLYWOOD THEATRE Portland, Oregon Photo: Delano Photographics, Inc.
30	After Page 79	ENGINE #463, EX-D&RGW RAILROAD Antonito, Colorado Photo: Richard Kindig

31	Opposite Page 80	LITTLE GOOSE LOCK AND DAM SNAKE RIVER ARCHEOLOGICAL DISTRICT Asotin County, Washington
32	After Page 82	STORE BUILDINGS Madison, Indiana Photo: Braun Photo Center
33	Opposite Page 83	FORT MACKENZIE Sheridan, Wyoming Photo: Walter Sedovic, Jr. and Mark Junge, Jr.

U.S. GOVERNMENT PRINTING OFFICE: 1984-448-110/18890